KAKARAPARTI BHAVANARAYANA COLLEGE

(AUTONOMOUS)

Kothapeta, Vijayawada – 520 001

SYLLABUS (R20)

DEPARTMENT OF

COMMERCE & MANAGEMENT

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	I	**Fundamentals of Accounting**	**R20COM101**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVES:
- Identify transactions and events that need to be recorded in the books of accounts.
- Critically examine the balance sheets of a sole trader for different accounting periods.

COURSE OUTCOMES:
- Students will be able to demonstrate knowledge of preparation of Financial Statements
- Students will recognize commonly used financial statements

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

UNIT-II: S**UBSIDIARY BOOKS:**
Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

UNIT-III: **TRIAL BALANCE AND RECTIFICATION OF ERRORS:**
Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including 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 Favourable and Unfavourable Balance (including Problems).

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

REFERENCES:
- S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
- R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
- S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

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DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
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MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25Marks**

1. Explain the golden rules of accounting.
2. Write about contra entry.
3. What is suspense account?
4. Write about error of principle.
5. What do you know about deferred revenue expenditure?
6. Define BRS.
7. Explain the features of accounting.
8. What is debit note and credit note?

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9. **(a)** Distinguish between Book keeping and Accounting.

(OR)

(b) Journalise the following transactions in the books of Mr.Ganesh

2020 Jan	01	Ganesh started business with cash Rs.9,00,000
	03	Purchased Furniture Rs.25,000
	05	Purchased goods from Govind Rs.35,000
	08	Sold goods to Solman Rs.28,000
	10	Paid for office stationery Rs.2,500
	12	Received cash from Solman Rs.28,000
	15	Paid into bank Rs.20,000
	17	Withdrawn cash from bank for office use Rs.10,000
	20	Paid for advertisement Rs.10,450
	21	Sold goods to Gopal for cash Rs.50,000
	28	Salaries paid Rs.10,800
	29	Purchased Machinery Rs.90,000
	30	Received Interest Rs.10,200
	31	Paid Rent Rs.3000

10. **(a)** Write about various types of subsidiary books.

(OR)

(b) Prepare a three column cash book of Sahasra from the following:

2020 April

01	Commenced business with Rs.29,000
02	Deposited in Bank Rs.10,000
04	Issued a cheque for furniture Rs.5,000
06	Electricity bills paid by cheque Rs.3,000
09	Purchases from Siva Rs.2,00,000
13	Wages paid Rs.7,000
15	Sales to Sairam Rs.4,00,000
16	Transport expenses Rs.75
18	Sales Rs.8,000
19	Received from Aravind by cheque Rs.13,850
21	Paid to Sravan by cheque Rs.19,900
22	Aravind's cheque deposited in bank
24	Cash brought into business by cheque Rs.12,000
25	Drew from bank for office use Rs.3,000
28	Rent paid by cheque Rs.3,000
29	Wages paid Rs.4,000
30	Electricity bills Rs.300
30	Rent received by cheque Rs.6,000 and deposited the cheque on the same day

11. **(a)** Explain various types of preparation of trial balance.

(OR)

(b) Rectify the following errors

(i) Purchases of Rs.300 from Raman were entered in Sales book.

(ii) Bill received from Ramesh for Rs.500 passed through bills payable book

(iii) An item of Rs.150 relating to prepaid rent was omitted to be brought forward from last year.

(iv) Rs.400 paid to Rojesh against our acceptance was debited to his account

(v) Received Rs.200 from Rahul whose account for Rs.300 was written off earlier and posted to the credit of Rahul.

(vi) Television sold to Rakul for Rs.750 passed through sales book.

12. **(a)** What are the causes of differences in cash book and pass book.

(OR)

(b) From the following particulars prepare a Bank Reconciliation Statement to find out the causes of difference in two balances as on August 31st, 2020.

(i) Bank Overdraft as per Bank Statement Rs.17,000

(ii) Cheques issued but not encashed during the August Rs. 2,200

(iii) Dividends on shares collected by banker Rs.2,300

(iv) Interest charged by the bank recorded twice in the Cash Book Rs.500

(v) Cheques deposited as per Bank Statement not entered in Cash Book Rs.3,400

(vi) Credit side of the Bank column in Cash Book cast short Rs.1,000

(vii) Clubs dues paid by bank as per standing instruction not recorded in Cash Book Rs.1,200

(viii) Un-credited cheques due to outstation Rs.3,900

13. (a) Distinguish between capital expenditure and revenue expenditure.

(OR)

(b) The following is the trial balance of M/s. Vinayak trading company as on 31st March, 2017. Prepare trading and profit and loss account for the year ended 31st March, 2017 and a balance sheet as on that date.

Particulars	Debit Rs.	Credit Rs.
Capital		1,00,000
Drawings	18,000	
Buildings	15,000	
Furniture	7,500	
Motor van	25,000	
Loan from Hari @ 12% interest		15,000
Interest paid on above	900	
Sales		1,00,000
Purchases	75,000	
Opening stock	25,000	
Establishment expenses	15,000	
Wages	3,000	
Commission received		4,500
Debtors	28,100	
Bank balance	20,000	
Creditors		10,000
Interest		3,000
	2,32,500	**2,32,500**

Adjustments:
(1) Closing stock on 31st March, 2017 was Rs.32,000
(2) Outstanding wages Rs.500
(3) Commission received in advance Rs.1,300
(4) Depreciate buildings 5% Furniture 10% and Motor van 10%

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	**I**	**Business Organisation and Management**	**R20COM102**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVES:

- Understand different forms of business organizations.
- Describe the Social Responsibility of Business towards the society.

COURSE OUTCOMES:
- An Understanding of Business Functions
- Providing Global Perspectives

UNIT-I –INTRODUCTION
Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation

UNIT –II– FORMS OF BUSINESS ORGANIZATIONS:
Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

UNIT-III -COMPANY INCORPORATION:
Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

UNIT-IV- MANAGEMENT:
Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management

UNIT-V-FUNCTIONS OF MANAGEMENT:

Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation

REFERENCE BOOKS
- Industrial Organization and Management,C.B.Guptha, Sultan Chand.
- Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.
- Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.
- Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers

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DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	I	Business Organisation and Management	R20COM102	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Aids to trade
2. Concepts of business
3. Multinational corporations
4. Public sector enterprises
5. Certificate of incorporation
6. Top level management
7. Administration
8. Planning

SECTION –B

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9. a) Explain the features of business

(OR)

b) Write about difference between trade ,commerce and industry

10. a) What are the advantages and disadvantages of sole trader

(OR)

b) Difference between private limited and public limited company

11. a) What are the clauses of MOA

(OR)

b) Explain about difference MOA and AOA

12. a) Explain about Henry Fayol's principles of management

(OR)

b) Write about various levels of management

13. a) What are the functions of management

(OR)

b) What are the advantages and disadvantages of planning?

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General	I	Business Environment	R20COMG103	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

SYLLABUS

LEARNING OBJECTIVES
- Understand the concept of business environment.
- Evaluate and judge the best business policies in Indian business environment.

COURSE OUTCOMES
- Understanding the issues & challenges in the Business.
- To develop skills required for Business Environment

UNIT–I: OVERVIEW OF BUSINESS ENVIRONMENT:
Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

UNIT – II: ECONOMIC ENVIRONMENT:
Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

UNIT–III: ECONOMIC POLICIES:
Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

UNIT – IV: SOCIAL, POLITICAL AND LEGAL ENVIRONMENT:
Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

UNIT–V: GLOBAL ENVIRONMENT :
Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation

REFERENCES

- K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
- Dr S Sankaran: : Business Environment, Margham Publications
- S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
- Rosy Joshi and Sangam Kapoor : Business Environment, Kalyani Publications
- Dr V Murali Krishna, Business Environment, Spectrum Publications

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DEPARTMENT OF COMMERCE & MANAGEMENT

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B.Com. General	I	Business Environment	R20COMG103	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	5	0	3	25	75	5

MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions 5x5=25 Marks

01. Explain the Scope of Business Environment.
02. What is Environmental Analysis?
03. What is Economic Environment?
04. Write about Five Year Plan.
05. Write about Economic Reforms.
06. What is Fiscal Policy?
07. Write about Concept of Social Responsibility.
08. Write about Globalisation.

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions 5x10=50 Marks

09. **(a)** Write about the Characteristics of Business Environment.

(OR)

  (b) What is Macro and Micro Dimensions of Business Environment?

10. **(a)** Write about the NITI AYOG.

(OR)

  (**b**) Explain the National Development Council.

11. (a) Write about the New Economic Policy.

(OR)

  (**b**) Explain the objectives and limitations of Monetary Policy.

12. (a) Write about the importance of GST.

(OR)

  (**b**) Explain the Social Responsibility of Business towards Stakeholders.

13. (a) Explain the role of W.T.O.

(OR)

  (**b**) Write about the IBRD & SAARC.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. TP	I	Income Tax - I	R20COMT103	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

SYLLABUS

LEARNING OBJECTIVES:

- To understand the basic knowledge about Indian Tax System
- The students are able to know the basic concepts of Income tax, exempted incomes and residential status.
- To acquire knowledge to compute Income from Salary and Income from House Property

COURSE OUTCOME

- The course aims to help students to comprehend the basic knowledge of the laws governing to Income Tax.

UNIT-I INTRODUCTION

Meaning of tax-objectives-types of taxes- structure of Indian tax system- definitions, Agricultural income, assessee, person income, gross total income, assessment year, and previous year-exceptions to previous year.

UNIT-II -EXEMPTED INCOMES

Classification of incomes- List of exempted incomes from tax-special provisions in respect of newly established units is special economic zones (section 10AA)

UNIT-III- RESIDENTIAL STATUS

Meaning-determination of residential status of various persons-Incidence of tax/scope of total income-simple problems on residential status.

UNIT-IV - INCOME FROM SALARY

Definition of Head salary-meaning of salary-provident funds and their tax treatment-allowances-perquisites-profits in lieu of salary-Deductions from salary income-simple problems (expect profits in lieu of salary)

UNIT-V- INCOME FROM HOUSE PROPERTY

Definition of the Head (chargeability)-Exempted income from house property-

Different types of rents-Deemed owner-Determination of annual value of let outhouses and self-occupied houses-Deductions/s24-computation of house property income (simple problems)

REFERENCES

1. Income Tax Law and Practice V.P.Gaur and D.B.Narang.- Kalyani Publications.
2. Income Tax R.G.Saha and Usha Devi. N- Himalaya Publications.
3. Student's Guide to Income Tax Dr. Vinod K Singhania – Taxman Publications.
4. Income Tax Y.S.Kiranmai and C.H.Narayana Rao- Jai Bharat Publications.

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MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Define Tax. Write any three objectives of tax
2. List out any 5 exempted incomes
3. Types of Incomes- Indian income and Foreign Income
4. House Rent Allowance (HRA)
5. Deduction u/s 16
6. Deductions u/s 24
7. Gross Total income
8. Assessment Year and Previous year

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9. **(a)** Write the constitutional provisions of Taxation or Write about the structure of Indian Tax System.

(OR)

(b) What is Previous year? What are the exceptions to the rule that income of a previous year is assessed to tax in the assessment years?

10. **(a)** List out the exempted incomes from tax

(OR)

(b) Write the special provisions in respect of newly established units in special economic zones

11. **(a)** How to determine residential status of Individual

(OR)

(b) The following are the details of income of Shri Aparna:
   a. Share of income from a joint venture in India Rs.10,000
   b. Dividend Rs.1,000
   c. Income from Agriculture in Pakistan Rs. 20,000
   d. Salary received in India Rs.9,800 (computed) but the services for the same were rendered in Iran
   e. Income from business (controlled from India) in Pakistan Rs. 10,000 and the income remitted to India.
   f. Income earned and received in Pakistan from bank deposits Rs. 5,000
   g. Income accrued in India but received in Iran Rs.10,000
   Compute Ms.Shri Aparna taxable income if she is
   (a) Resident (b) A not ordinarily resident, or (c). A non-resident

12. (a) List out the exempted perquisites

(OR)

(b) From the following particulars, find out the taxable salary of Mr. Sobhan working at Coimbatore.

  a. Salary Rs.12,000 p.m
  b. D.A @100% of salary
  c. Employer's contribution to Employee's recognised Provident Fund- 14% of basic salary.
  d. Rent free accommodation (unfurnished)- Fair rental value is Rs. 80,000 p.a. Expenses on maintenance of garden met by employer Rs. 3,000
  e. Interest on Provident Fund Balance @13% p.a Rs.3,900
  f. A car (1.4 Lt. capacity) is provided by employer. All expenses are borne by employer. It is used both for performance of duties and private purposes. Car was used by employee for only 11 months during the year.
  g. He paid professional tax of Rs. 1,200
  h. He received Rs. 500 p.m. as fixed medical allowance.

13. (a) How to determine annual value of self-occupied house and let-out houses

(OR)

(b) Compute income from house property from the particulars given below for the assessment year 2020-21

  a. Municipal rental value   24,000 p.a.
  b. Actual rent received   30,000 p.a.
  c. Municipal taxes   2,400 p.a.
  d. Date of completion   31-03-2016
  e. Date of letting   01-04-2016
  f. Fire insurance premium (due)   400 p.a.
  g. Ground rent   600 p.a.
  h. Interest on loan taken to construct the house
     2013-14 to 2018-19 @ Rs.15,000 p.a.
     2019-20   Rs.10,000

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. Logistics	I	Economies of Transport	R20COML103	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

SYLLABUS

LEARNING OBJECTIVES
- ➢ Providing a solid introduction to transportation demand and cost analysis.
- ➢ Key principles governing transportation planning, investment, operations and maintenance. It introduces the macroeconomic concepts central to transportation systems.

COURSE OUTCOMES
On completion of this course, the students will be able to
- ➢ Understanding the issues & challenges in the Transportation Sector
- ➢ To develop skills required for Transport planning & formulation.

UNIT I INTRODUCTION TO TRANSPORT
Meaning of Transport - Importance of Transport – Evolution of Transport - Advantages of Transport – Dis-advantages of Transport –Various modes of Transport

UNIT II ROAD TRANSPORT
Road Transport –Economies of Road Transport – Importance of Road Transport - Price Fixation in Road Transport – Advantages of Road Transport – Dis-advantages of Road Transport – Insurance of Road Transport-Price fixation in Road Transport

UNIT III RAIL TRANSPORT
Rail Transport –Economies of Rail Transport – Importance of Rail Transport - Price Fixation in Rail Transport – Advantages of Rail Transport – Dis-advantages of Rail Transport – Insurance of Rail Transport

UNIT –IV WATER TRANSPORT
Water Transport –Economies of Water Transport - Importance of Water Transport - Price Fixation in Water Transport – Advantages of Water Transport – Dis-advantages of Water Transport – Insurance of Water Transport

UNIT-V AIR TRANSPORT
Air Transport –Economies of Air Transport -Importance of Air Transport - Price Fixation in Air Transport – Advantages of Air Transport – Dis-advantages of Air Transport – Insurance of Air Transport

REFERENCES
(1) Transportation – A global supply chain perspective By John J. Coyle

(2) Transportation – Alain Gree

(3) The Transportation Experience – William L.Garrison

(4) Transportation – Alfredo Alkins

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. Logistics	I	Economies of Transport	R20COML103	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
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75	5	0	3	25	75	5

MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

01. Explain the importance of transport.
02. Explain the insurance of road transport
03. Explain the insurance of rail transport?
04. Explain the importance of water transport.
05. Write about insurances in air transport.
06. Explain about road transport.
07. Explain the price fixation in air transport.
08. Explain about evolution of transport.

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50M**

09. **(a)** Explain about advantages of transport.
                (OR)
   (b) Explain various modes of transport.

10. **(a)** What are the advantages of road transport?
                (OR)
   (b) Explain about price fixation in road transport.

11. (a) Explain the importance of rail transport.
                (OR)
   (b) Explain about the dis-advantages in rail transport.

12. (a) Explain about price fixation in water transport.
                (OR)
   (b) Explain various merits of water transport.

13. (a) Explain the importance of air transport.
                (OR)
   (b) Explain the dis-advantages of air transport.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**I**	**Principles of Management**	**R20BBA101**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVES:
- To understand about the importance of Management in an Organization.
- Knowing about the management thought into reality.
- To learn about the optimal Level of utilization of Resources.

COURSE OUTCOMES:

On Completion of this course the student will understand the basic principles of management will acquaint with management process, functions and principles. Students will also get the idea about new developments in the management.

Unit - I introduction of Management

Definition - Management - functions of management - principles of management -lcvcls of management- Trends and Challenges of Management in Global Scenario.

Unit - II Planning

Nature and purpose of planning - Planning process - Types of plans - Objectives - Managing by objective (MBO) Strategies - Types of strategies

Unit - III Organizing

Nature and purpose of organizing - Organization structure-

Formal and informal groups organization - Line and Staff authority -Centralization and

Decentralization - Delegation of authority

Unit - IV Directing-

Motivation Theories -Leadership Styles - Leadership theories - Communication - Barriers to effective communication.

Unit - V Controlling

Process of controlling - Types of control- Budgetary and non-budgetary, control techniques - Managing Productivity - Cost Control - Purchase Control-Maintenance Control - Quality Control.

REFERENCES:
（1）Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications.
（2）L. M. Prasad; Principles of Management; Sultan Chand and Sons, 6th edition.
（3）Harold Kooriv& Heinz Weihrich "Essentia.1s of Management", Tala McGraw-Hill,1998
（4）Joseph L Massie "Essentials of Management", Prentice Hall of India, (Pearson) Fourth Edition, 2003.
（5）Principles of Management, By Tripathi, Reddy Tala Mcfrraw Hill

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DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**I**	**Principles of Management**	**R20BBA101**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Characteristics of Management
2. Levels of Management
3. Nature of Planning.
4. Characteristics of Organisation
5. Formal Organisation
6. Delegation of Authority
7. Leaders Vs Managers
8. Quality Control.

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9. **(a)** Define Management? Explain the functions of Management.

(OR)

(b) Explain the principles recommended by Henry Foyal to the modern Managers.

10. **(a)** Define Planning? Explain the steps involved in Planning.

(OR)

(b) What are the advantages and disadvantages of Planning.

11. **(a)** Explain the advantages and disadvantages of Line and Staff organisation.

(OR)

(b) Discuss the differences between Decentralisation and Delegation of Authority.

12. (a) Define motivation? Explain about the Maslows need hierarchy theory of motivation.

(OR)

(b) Discuss the barriers to effective Communication.

13. (a) Define Controlling? Explain the process of Controlling.

(OR)

(b) Write about the Budgetary and Non-Budgetary Controlling techniques.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**I**	**Managerial Economics**	**R20BBA102**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVES:
To provide students with the knowledge, tools and techniques to make effective economic decisions under condition of risk and uncertainty.

COURSE OUTCOMES:
To enable the student to list the different goals and constraints that firms applies the economic way of thinking to individual decisions and business decisions.

UNIT –I INTRODUCTION TO MANAGERIAL ECONOMICS
Nature, Scope and definition of Managerial Economics, Application of Managerial Economies, Micro Vs Macro Economics, Basic principles of Managerial Economics, Opportunity Cost Principle, Incremental principle, Principle of time perspective, Discounting principle.

UNIT –II CONSUMER BEHAVIOUR, DEMAND AND SUPPLY ANALYSIS
Law of Demand, Theory of demand, Shift in demand curves, Concept of measurement of elasticity of demand, Factors affecting elasticity of demand, Income elasticity of demand, Cross elasticity of demand.

UNIT –III CONSUMER BEHAVIOR UTILITY APPROACH:
Cardinal Utility Approach, Diminishing marginal utility, Law of equi-marginal utility, ordinal utility approach, Indifference curve, Marginal rate of substitution, Budget line and consumer equilibrium, Law of supply, shift in supply curve

UNIT –IV THEORY OF PRODUCTION, COST AND FIRM'S BEHAVIOUR:
Meaning, concept of production, Factors of production and production function, Fixed and variables factors, Law of variable proportion and law of returns to scale, concept of cost, cost function, short run cost, long run cost, economics and diseconomies of scale
Explicit cost and implicit cost, private and social cost, perfect competition, monopoly, monopolistic competition, oligopoly, pricing in various market structures.

UNIT –V MACRO ECONOMICS ANALYSIS:
Circular flow of income, national income concepts, Theory of income and employment: Classical, Modern (Keynesian) approach, Circular flow of income, national income concepts.

REFERENCES:
1. Managerial Economics by Ivan Png, Blackwelll Publishers
2. Managerial Economics in a global economy by Dominick Salvotarc
3. Economics by Lipscy, Oxfort University Press
4. Managerial Economics by L.Varshney and K.L.Maheswari, Sultan Chand and Sons
5. Managerial Economics by D.N.Dwivedi, Vikas Publishing Company

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**I**	**Managerial Economics**	**R20BBA102**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

MODEL PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Opportunity cost principle
2. Incremental principle
3. Concept of demand
4. Measurement of elasticity of demand
5. Budget line
6. Consumer equilibrium
7. Concept of production and production function
8. Circular flow of income

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9. **(a)** Nature, scope and definitions of managerial economics

                 (OR)

   (b) Applications of managerial economics

10. **(a)** State and explain law of demand.

                 (OR)

   (b) Income elasticity of demand and cross elasticity of demand

11. **(a)** State and explain law of diminishing marginal utility

                 (OR)

   (b) State and explain marginal rate of substitution

12. **(a)** state and explain law of variable proportion

                 (OR)

   (b) State and explain law of returns to scale

13. **(a)** Theory of income and employment.

                 (OR)

   (b) different national income concepts

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**I**	**Quantitative Methods for Managers**	**R20BBA103**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVES

- ❖ Understand relevance & need of quantitative methods for making business decisions
- ❖ Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques

COURSE OUTCOMES

On completion of this course, the students will be able to

- ❖ Understand various quantitative & statistical methods
- ❖ Understand data and draw inference from data

UNIT - I
Introduction : 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 – Statistical System in India.

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 applications. Meaning, Definition, Objectives of Dispersion, Range, Quartile Deviation, Mean deviation, Standard Deviation Co-efficient of variation – Definition and objectives of Skewness – Karl Pearson's and Bowle's measures of skewness.

UNIT - III
Measures of Correlation : Meaning, Definition and use of correlation – Types of correlation, Karl Pearson's correlation co-efficient, Spearman's Rank Correlation, Probable error. Meaning, Utility of Regression analysis, Comparision between Correlation and Regression – Regression Equations – Interpretation of Regression Co-efficient.

UNIT – IV
Set Theory : Set, Subset, Types of Sets – Operations on Sets – Venn Diagram, Demorgan's Law – Applications of Set Theory. Laws of Indices, Arithmetic Progressions, Geometric Progressions and Harmonic Progressions.

UNIT – V
Matrix : Meaning and Operations – Matrix Algebra – Types of Matrices – Matrix Addition – Matrix Multiplication. Matrix Determinants, Minors and Co-factors, Matrix inversion.

REFERENCES:
1. Sivayya K. V. and Satya Rao, Business Mathematics, Saradhi Publications, Guntur.
2. Sancheti and Kapoor V. K., Business Mathematics, Sulthan Chand & Sons, New Delhi.
3. D. N. Elhance : Fundamental of Statistics, Kitab Mahal, Allahabad.
4. Gupta S. C. : Fundamentals of Business Statistics, Sultan Chand, New Delhi.
5. Aggarwal, Business Statistics, Kalyani Publishers, Hyderabad.
6. Reddy C.R.,   Business Statistics, Deep & Deep Publications, New Delhi.

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DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	I	Quantitative Methods for Managers	R20BBA103	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL PAPER

SECTION-A
(Short Answer Questions)

(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all.)

Answer any FIVE of the following questions 5x5=25M

1. Explain Characteristics of Statistics.
2. Essentials of good Average.
3. Regression Line.
4. Advantages of Correlation.
5. Explain Indices.
6. Explain Diagonal Matrix.
7. Objectives of Statistics.
8. Difference between Central Tendency & Dispersion.

SECTION-B
(Essay Questions)

(Instructions to the paper setter: Set minimum two questions from each unit, either or internal choice)

Answer ALL of the following questions 5x10=50M

9. (a) Explain different Sources of Primary Data Collection.

(OR)

   (b) Construct a suitable Bar Diagram for the following data of number of students in two different colleges in different faculties.

College	Arts	Science	Commerce	Total
A	1200	800	600	2600
B	700	500	600	1800

10. (a) What is Dispersion and Explain its Objectives & Properties.

(OR)

   (b) Calculate Median from the following.

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	10	20	25	30	20	15

11. (a) What is Regression Analysis and Explain Assumptions in Regression Analysis.

(OR)

(b) From the following data compute Karl Pearson's Co-efficient of correlation.

Marks in Accounts	10	20	30	40	50	60	70	80
Marks in Statistics	60	70	80	90	88	68	48	56

12. (a) What is Progression and Explain the types of Progression.

(OR)

(b) If A = (1, 2, 3, 4, 7)   B = (2, 3, 4, 8)   C = (1, 3, 4, 9) Then Prove that
   (i) (A U B) U C = A U (B U C)
   (ii) (A ∩ B) ∩ C = A ∩ (B ∩ C)

13. (a) Define Matrix and Explain various types of Matrices.

(OR)

(b) Solve by Cramer's rule.
   x+6y-z = 10
   2x+3y+3z=17
   3x-3y-2z = -9.

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Department of Commerce and Management

I SEMESTER COURSE TITLES w.e.f. 2020-21

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	II	Financial Accounting	R20COM201	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

SYLLABUS

LEARNING OBJECTIVES:
- Understand the concept of consignment and learn the accounting treatment .
- Analyze the accounting process and preparation of accounts in joint venture.

COURSE OUTCOMES:
- state the uses and users of accounting information;
- explain and apply accounting concepts, principles and conventions;

Unit-I: Depreciation:
Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including 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 DebtorsProvision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Bills of Exchange:
Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV: Consignment Accounts:
Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts:
Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCE BOOKS:
- R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**,
- SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
- S.P. Jain & K.L Narang,**Accountancy-I**, Kalyani Publishers.
- Tulsan, **Accountancy-I**, Tata McGraw Hill Co.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	II	Financial Accounting	R20COM201	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. What are the objectives of depreciation?
2. Explain about provision for repairs and renewals.
3. What is Joint Venture?
4. Write about different types of commissions in consignment.
5. What is delcredere commission?
6. What is the accounting treatment for renewal of a bill?
7. Write about account sales.
8. Explain the treatment for noting charges.

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9.(a) Explain the causes for providing depreciation.

(OR)

(b) M/s. Bharat and sons purchased a machine on 1 Apr 2015 for Rs.400000 from ABC & Co. and paid Rs.100000 on its installation. The useful life of the machine is 3 years and its estimated residual value is Rs.40000. On 31st March 2018, M/s. Bharat and sons sell the machinery for Rs.250000. Charge depreciation as per the W.D.V. method @10 % p. a. Prepare the necessary ledger accounts in the books of Anil for the year ending 31st December every year.

10.(a) Distinguish between provision and reserve.

(OR)

(b)

(i) As on 01.01.2012 Provision for Bad Debts is 5,000
(ii) As on 31.12.2012 Bad Debts written off is 3,000 & Sundry Debtors are 1,25,000;
(iii) As on 12.2013 Bad Debts written off is 2,500 & Sundry Debtors are 1,00,000 ;
(iv) Provision for doubtful debts to be provided for 5% for 2012 & 2.5% for 2013;
Prepare Bad debts account and provision for bad debts account.

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11. **(a)** Explain the features of a bills of exchange.

(OR)

(b) Vishal sold goods for Rs.7,000 to Manju on Jan. 5, 2017 and drew upon her a bill of exchange payable after 2 months. Manju accepted Vishal's draft and handed over the same to Vishal after acceptance. Vishal immediately discounted the bill with his bank @ 12% p.a. On the due date Manju met her acceptance. Journalise the above transactions in the books of Vishal and Manju.

12. **(a)** Explain the difference between consignment and sale.

(OR)

(b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.

13. **(a)** Write the differences between Consignment and Joint Venture

(OR)

(b) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifths and one-fifth respectively. A supplies goods to the value of Rs 50,000 and incurs expenses amounting to Rs 5,400. B supplies goods to the value of Rs 14,000 and his expenses amount to Rs 800. B sells goods on behalf of the joint venture and realises Rs 92,000. B is entitled to a commission of 5 per cent on sales. B settles his account by bank draft. Give the journal entries and the necessary accounts in the books of A and ledger accounts in the books of B.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	II	Business Economics	R20COM202	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

LEARNING OBJECTIVES
- To analyse the revenue and profitability of an organization is a major goal.
- To analyse the operational and critical business analysis.

COURSE OUTCOMES:
- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.

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
Meaning and Definition of Demand – Determinants to Demand
–Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

UNIT – III: PRODUCTION, COST AND REVENUE ANALYSIS
Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis - Advantages

UNIT-IV: MARKET STRUCTURE
Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

UNIT-V: NATIONAL INCOME
Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income

REFERENCE BOOKS:
- Business Economics -S.Sankaran, Margham Publications, Chennai.
- Business Economics - Kalyani Publications.
- Business Economics - Himalaya Publishing House.
- Business Economics - Aryasri and Murthy, Tata McGraw Hill.
- Business Economics -H.L Ahuja, Sultan Chand & Sons
- Principles of Economics -Mankiw, Cengage Publications

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General, TP, Computers and Logistics	II	Business Economics	R20COM202	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Define Business Economics
2. Write about demand function
3. Production function
4. What is market
5. Define National Income
6. Scarcity definition
7. Law of demand
8. Break even analysis

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)
Answer ALL of the following questions   **5x10=50 Marks**

9. **(a)** Explain various definitions of Business economics?

(OR)

  (b) Explain the Nature scope of Economics?

10.**(a)** What is Law of Demand? Explain it with the help of a diagram? State the assumptions of law of demand?

(OR)

  (b) What are the determinants of Demand?

11.**(a)** Write about variable proportions? (Or) Explain the law of diminishing marginal returns?

(OR)

  (b) Explain the Law of returns to scale?

12. **(a)** What is a perfect competition? What are its characteristics?

(OR)

  (b) Define monopoly? Explain it s characteristics?

13.**(a)** Explain various methods of measuring National income?

(OR)

  (b) Write various concepts of national income?

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KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General	II	Banking Theory and Practice	R20COMG203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

SYLLABUS

LEARNING OBJECTIVES
- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.

COURSE OUTCOMES
- Understanding the opportunities in the Banking Business.
- To develop skills required for Banking operations.

UNIT-I: INTRODUCTION:
Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - 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- NEFT – Mobile Banking

UNIT-III: TYPES OF BANKS:
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:

- Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
- Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
- Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
- Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.

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DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. General	II	Banking Theory and Practice	R20COMG203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

01. Define Bank.
02. Credit Creation
03. Investment Banking
04. Offshore Banking
05. SIDBI
06. EXIM Bank
07. KYC Norms
08. Paying Banker

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

09. (a) Explain the functions of Commercial Banks.

(OR)

(b) Write the various kinds of Banks.

10. (a) Explain the merits and demerits of Unit Banking.

(OR)

(**b**) Write the advantages of Electronic Banking.

11. (a) Explain the functions Co-operative Banks.

(OR)

(**b**) Write about the role of NABARD in the Rural Development.

12. (a) Write about the General Relationship between Banker and Customer.

(OR)

(**b**) Write the statutory obligations and Legal Rights of a Banker.

13. (a) Write about the Duties and Responsibilities of Collecting Banker.

(OR)

(**b**) Write about the statutory protection to Collecting Banker.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. TP	II	Income Tax - II	R20COMT203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

LEARNING OBJECTIVES:
- To acquire knowledge to compute Profits and Gains from Business or Profession, Capital Gains and Income from Other Sources.
- Student to be familiar on Deduction of Gross Total Income, Tax rates and Computation of Total income of an individual.
- To understand the provisions regarding aggregation of income and setoff and carry forward losses.

COURSE OUTCOME
- The course aims to help students to comprehend the basic knowledge of the laws governing to Income Tax.

UNIT-I PROFITS AND GAINS FROM BUSINESS OR PROFESSION
Meaning of business and Profession- Chargeability-In-admissible expenses- admissible expenses-Tax free incomes- Depreciation u/s32- computation of depreciation- depreciation rates- computation of business income- computation of professional income (simple problems).

UNIT-II –CAPITAL GAINS
Meaning of Capital asset-Basis of charge- Types of capital assets- transfer of capital assets- types of capital gains- cost of acquisition- cost of improvement- computation of short term capital gain(STCG) and Long term capital gain (LTCG)- exemptions from capital gains (simple problems).

UNIT-III- INCOME FROM OTHER SOURCES
Chargeability- General incomes- Specific incomes- Deductions u/s 57- Simple problems.

UNIT-IV – AGGREGATION OF INCOME AND SETOFF AND CARRY FORWARD LOSSES
Meaning of clubbing of incomes/ aggregation of income- specific incomes of other persons to be included in assessee's total income- Deemed incomes

Meaning of setoff and carry forward losses- provisions laid down in Income Tax Act in regard to setoff and carry forward losses (Theory only).

UNIT-V- DEDUCTIONS OUT OF GROSS TOTAL INCOME AND ASSESSMENT OF INDIVIDUALS
Gross Total income- Deductions from Gross total income of individual- tax rates- rebate u/s 87A- Computation of Total Income and Tax Liability of an Individual (simple problems).

REFERENCE BOOKS:

- Income Tax Law and Practice *V.P.Gaur* and *D.B.Narang.*- Kalyani Publications.
- Income Tax *R.G.Saha* and *Usha Devi. N*- Himalaya Publications.
- Student's Guide to Income Tax *Dr. Vinod K Singhania* – Taxman Publications.
- Income Tax *Y.S.Kiranmai and C.H.Narayana Rao*- Jai Bharat Publications.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. TP	II	Income Tax - II	R20COMT203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)

(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Claim of additional depreciation
2. Types of capital assets
3. What is the nature of the head Income from other sources
4. Aggregation of minor income
5. Gross total income
6. Rebate u/s 87A
7. What is Business and profession
8. Tax rates for current assessment year of individuals

SECTION-B (Essay Questions)

(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)
Answer ALL of the following questions   **5x10=50 Marks**

9.   **(a)** Define depreciation what are the rules regarding claiming of depreciation

(OR)

    (b) The following is the Profit and Loss account of a merchant for the year ending   31-3-2020.

PROFIT AND LOSS ACCOUNT

Particulars	Rs.	Particulars	Rs.
To Office Salary	2,06,500	By Gross Profit	4,36,750
To Bad debts written off	1,700	By Commission	1,250
To Provision for bad debts	3,000	By Discounts	500
To Advertisement	53,800	By Sundry Receipts	200
To Fire Insurance Premium	550	By Rent of Building	3,600
(House Property)		By Profit on sale of Investments	3,000
To General Expenses	52,750		
To Depreciation	1,200		
To Interest on Capital	2,000		
To Interest on Bank Loan (due)	1,300		
To Net Profit	1,22,500		
	4,45,300		**4,45,300**

Compute the taxable profits from the business. The amount of depreciation is Rs.1,000. Interest on Bank Loan was paid on 1-8-2020. Due date of filing the return is 31-7-2020.

10.   **(a)** How to compute short term capital gain and long term capital gain

(OR)

9

(b) Mr. Eswar owns a residential house at Bangalore. From the following information, compute the amount of capital gain.

a.	Cost of construction	Rs.6,00,000
b.	Cost of additions and improvements (during 2007-08)	Rs.2,40,000
c.	Sale consideration (Sale made on 10.10.2018)	Rs.29,00,000
d.	Expenses on transfer	Rs.20,000
e.	Cost of new house purchase in Hyderabad (on 15.1.2019) (House in half finished)	Rs.5,00,000
f.	Amount deposited in capital gain deposit scheme in SBI on 25-7-2019	Rs.3,00,000

Cost of inflation index for 2004-05 is 113, for 2007-08 is 129 and 2018-19 is 280.

11. **(a)** List out the incomes which are taxable under Income from other sources

(OR)

(b) Sri Visala furnishes the following particulars of incomes for the previous year 2019-20. Compute her total income.

a.	Dividend equity (gross) [Indian Company]	600
b.	Dividend on preference shares [Indian Company]	3,200
c.	Income from letting on hire of building and machinery composit lease	17,000
d.	Interest on bank deposits	2,500
e.	Director's sitting fee	1,200
f.	Ground rent	600
g.	Income from undisclosed sources (unexplained expenditure)	10,000
h.	Income from lotteries (gross)	10,000

The following deductions are claimed by him:

i. Collection charges of dividend Rs.20
ii. Allowable depreciation on buildings and machinery Rs.4,000
iii. Fire insurance on building and machinery Rs.100

12. **(a)** What are the provisions of law regarding to clubbing of incomes or aggregation of income

(OR)

(b) What are the provisions of Income tax Act, 1961 regarding carry forward and set off losses.

13. **(a)** Write the deductions which are available from gross total income of an individual.

(OR)

(b) The following are particulars of Mr. S for the assessment year 2020-21

		Rs.
1.	Income from house property (computed)	61,200
2.	Business Income	1,80,000
3.	Dividends (Gross) from a co-operative society	15,500

4. Long term capital gain : Long term
   From land   60,000   From jewellery   35,000
5. He paid Rs.28,000 as Life Insurance premium on his own life on a policy of Rs.2,00,000. (Policy issued on May1, 2014). He also paid Rs.6,000 on a life policy of Rs.50,000 which acquired in 2011.
6. He gave Rs.30,000 as donation to a charitable institution approved u/s 80G
7. During the year he deposited Rs.18,000 in an equity linked saving scheme (Dhan 80) notified u/s 80C
8. He deposited Rs. 12,500 in National Saving Scheme 1992
9. Interest accrued on N.S.C VIII issued purchased in November 2018 for Rs.30,000 is Rs.2,260.
10. Interest accrued on a fixed deposit in a bank Rs. 6,000
    Compute his total income assuming that he is a senior citizen

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. Logistics	II	Marketing and Sales Management	R20COML203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

SYLLABUS

LEARNING OBJECTIVES

- Understand the place and contribution of marketing to the business enterprise.
- Define primary and secondary sources of information; give examples of methods

COURSE OUTCOMES

- Describe major bases for segmenting consumer and business markets;
- define and be able to apply the three steps of target marketing:

UNIT: I INTRODUCTION

Introduction : Definition –Importance, Role in a developing economy-marketing Mix –marketing concept – production –product –selling –marketing –Societal. Need for marketing Concept in India –objectives of marketing management –integrated concept of Marketing.

UNIT-II MARKETING ENVIRONMENT

Marketing Environment –Micro and Macro environment –Consumerism-laws relating to marketing –Rights of consumers, causes/Need for consumer protection in India.

UNIT-III:-PRODUCT CONCEPT:

Product –product classification –product mix –product line-product life cycle. Product Mix –Characteristic –Factors affecting to product Mix -New product Development – Stages –reasons for developing new products –product line characteristics

UNIT-IV:- PRICE DETERMINATION

Pricing –Price determination –Pricing objectives- Factors influencing pricing policy- Cost based, Demand, Cost –demand, Competition based.

UNIT V MARKET SEGMENTATION

Marketing Segmentation :- Definition, Types – Geographic- Demographic, psychographic, socio, Economic Benefits of segmentation- Define – Target marketing - Define Positing.

REFERENCE BOOKS:

- R.S. Davar: Modern marketing Management (Progressive corporation : (Bombay)
- Amarchand and Vandhrajan : An introduction to Marketing (VIKAS Publishing house Pvt ltd: NEW DELHI)

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.Com. Logistics	II	Marketing and Sales Management	R20COML203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   5x5=25 Marks

01. Explain the meaning and importance of marketing.
02. What is marketing environment?
03. What is Product Classification?
04. What do you know about price determination?
05. Write about micro and macro environment.
06. Explain various types of market segmentation.
07. What is pricing?
08. Explain the benefits of Market Segmentation.

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)
Answer ALL of the following questions   5x10=50 Marks

09. a).Define Marketing. What are the different concepts of marketing?
<div align="center">(OR)</div>

  b) Discuss about Objectives of Marketing Management.
10. a) Write about laws relating to Marketing.
<div align="center">(OR)</div>

  b) State the need for consumer protection act in India.
11. a) What are the stages of 'Product Life Cycle?
<div align="center">(OR)</div>

  b) Explain the stages of new product development.
12. a) Discuss about various pricing methods adopted by firms.
<div align="center">(OR)</div>

  b) Discuss about the factors influencing pricing.
13. a) Define Target Marketing. Explain its characteristics.
<div align="center">(OR)</div>

  b) Explain about approaches in positioning.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**II**	**Accounting for Managers**	**R20BBA201**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVE:
The subject of Accounting for Managers includes basic concepts underlying the accounting practices and its techniques with special reference, to Sole-Proprietorship, Trading and Non-Trading Concerns.

COURSE OUTCOMES:
- Understand and apply course concepts to analyses common business management decisions such as pricing and outsourcing decisions from a financial perspective;
- Understand the role of budgets in organizations, their limitations and the behavioral issues to consider when developing and using budgets for planning and control;

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). Difference between manual accounts and computarised accounts.

UNIT – II: SUBSIDIARY BOOKS
Types of Subsidiary Books - Cash book, Three-column Cash Book- Petty cash Book (Problems).

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 favorable and unfavourable balances.

UNIT -IV: TRAIL BALANCE AND FINAL ACCOUNTS:
Preparation of Trail balance-Preparation of final Accounts: Trading account - Profit and Loss account - Balance Sheet - Final Accounts with adjustments (Problems).

UNIT-V: ISSUE OF SHARES AND DEBENTURES:
Shares - meaning -types - types of share capital- Issue of shares-forfeiture of shares -re-issue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

REFERENCE BOOKS:
I. Accounting for Managers - J. Made Gowda - Himalaya Publishing House
2. Introduction to Accountancy T. S. Grewal & S. C. Gupta S. Chand Sth Edition
3. Modern Accountancy - Hanif Mukerji - TMH
4. Financial Accounting by Dr. Kaustuhh Sontake - Ist Edition - Himalaya Publishing House

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	II	Accounting for Managers	R20BBA201	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Explain the golden rules of accounting.

2. Write about contra entry.

3. Define BRS.

4. Explain the advantages of accounting.

5. What is debit note and credit note?

6. Types of trial balance

7. Types of shares

8. What is a debenture?

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)

Answer ALL of the following questions   **5x10=50 Marks**

9. **(a)** Explain concepts and conventions of accounting.

(OR)

(b) Journalise the following transactions in the books of Mr.Ganesh

2020 Jan	01	Ganesh started business with cash Rs.9,00,000
	03	Purchased Furniture Rs.25,000
	05	Purchased goods from Govind Rs.35,000
	08	Sold goods to Solman Rs.28,000
	10	Paid for office stationery Rs.2,500
	12	Received cash from Solman Rs.28,000
	15	Paid into bank Rs.20,000
	17	Withdrawn cash from bank for office use Rs.10,000
	20	Paid for advertisement Rs.10,450
	21	Sold goods to Gopal for cash Rs.50,000
	28	Salaries paid Rs.10,800
	29	Purchased Machinery Rs.90,000
	30	Received Interest Rs.10,200
	31	Paid Rent Rs.3000

10. (a) Write about various types of subsidiary books.

(OR)

(b) Prepare a three column cash book of Sahasra from the following:

2020 April

01	Commenced business with Rs.29,000
02	Deposited in Bank Rs.10,000
04	Issued a cheque for furniture Rs.5,000
06	Electricity bills paid by cheque Rs.3,000
09	Purchases from Siva Rs.2,00,000
13	Wages paid Rs.7,000
15	Sales to Sairam Rs.4,00,000
16	Transport expenses Rs.75
18	Sales Rs.8,000
19	Received from Aravind by cheque Rs.13,850
21	Paid to Sravan by cheque Rs.19,900
22	Aravind's cheque deposited in bank
24	Cash brought into business by cheque Rs.12,000
25	Drew from bank for office use Rs.3,000
28	Rent paid by cheque Rs.3,000
29	Wages paid Rs.4,000
30	Electricity bills Rs.300
30	Rent received by cheque Rs.6,000 and deposited the cheque on the same day

11. (a). What are the causes of differences in cash book and pass book.

(OR)

(b) From the following particulars prepare a Bank Reconciliation Statement to find out the causes of difference in two balances as on August 31st, 2020.

(i) Bank Overdraft as per Bank Statement Rs.17,000

(ii) Cheques issued but not encashed during the August Rs. 2,200

(iii) Dividends on shares collected by banker Rs.2,300

(iv) Interest charged by the bank recorded twice in the Cash Book Rs.500

(v) Cheques deposited as per Bank Statement not entered in Cash Book Rs.3,400

(vi) Credit side of the Bank column in Cash Book cast short Rs.1,000

(vii) Clubs dues paid by bank as per standing instruction not recorded in Cash Book Rs.1,200

(viii) Un-credited cheques due to outstation Rs.3,900

12. (a) Distinguish between capital expenditure and revenue expenditure.

(OR)

(b) The following is the trial balance of M/s. Vinayak trading company as on 31st March, 2017. Prepare trading and profit and loss account for the year ended 31st March, 2017 and a balance sheet as on that date.

Particulars	Debit Rs.	Credit Rs.
Capital		1,00,000
Drawings	18,000	
Buildings	15,000	
Furniture	7,500	
Motor van	25,000	
Loan from Hari @ 12% interest		15,000
Interest paid on above	900	
Sales		1,00,000
Purchases	75,000	
Opening stock	25,000	
Establishment expenses	15,000	
Wages	3,000	
Commission received		4,500
Debtors	28,100	
Bank balance	20,000	
Creditors		10,000
Interest		3,000
	2,32,500	**2,32,500**

Adjustments:
(a) Closing stock on 31st March, 2017 was Rs.32,000
(b) Outstanding wages Rs.500
(c) Commission received in advance Rs.1,300
(d) Depreciate buildings 5% Furniture 10% and Motor van 10%

13. (a) Write about various types of debentures

(OR)

(b) A company was formed with a capital of 15,00,000 in shares of Rs.10 each. It offered to the public 1,00,000 shares payable 1/- per share on application, 2/- per share on allotment and 3/- per share on first call and balance of 4/- per share to be called in case of necessity. Applications were received for 90,000 shares and the shares were accordingly allotted. All the money was duly received with the expectation of the allotment money with 200 shares and first call on 500 shares. Write journal entries.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**II**	**Fundamentals of Marketing**	**R20BBA202**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	**5**	**0**	**3**	**25**	**75**	**5**

SYLLABUS

LEARNING OBJECTIVES
- ❖ To study the demands of customers before offering them any goods or services
- ❖ To aim at increasing its market share, i.e., the ratio of its sales to the total sales in the economy

COURSE OUTCOMES
- ❖ Students will Develop and implement financial initiatives based on consumer behavior and fixation of the price.
- ❖ Plan, design, and coordinate effective policy for the promotion.

UNIT-I: CONCEPT OF MARKETING
Market, Marketing, Marketer - Selling concept, marketing concept, Social marketing concept - Identifying market segments -Basis for market segmentation for consumer and industrial market and requirement of effective segments.

UNIT-LL: PRODUCT AND PRODUCT LINES
Product hierarchy, Product classification, Product mix decisions - Product line decisions - product attribute decisions, decision - Product life cycle, Marketing strategies for different stages of the product life cycle.

UNIT-III: PRICING:
Setting the price, pricing process, pricing methods. Adapting price: Geographical pncuig, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pncmg.

UNIT-IV: MARKETING CHANNELS:
The Importance of marketing channels - Channel design decisions - Channel management decisions - Channel Conflict: Types, Causes and managing the conflict.

UNIT-V: PROMOTION MIX ADVERTISEMENT'-
Meaning, Objectives - Types of Media - Sales Promotion - Objectives and Tools - Public relation - Meaning and Tools - Personal selling -Process ..

REFERENCE BOOKS
I. Marketing Management By Philip Kotlers
2. Marketing Management Cravens By Hills - Woodruff
3. Marketing - A Managerial Introduction By Gandhi
4. Marketing Information System By Davis - Olsan
5. Consumer Behavior By Schiffman - Kanuk
6. Principles and practice of Marketing By John Frain.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	II	Fundamentals of Marketing	R20BBA202	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

MODEL QUESTION PAPER

SECTION-A (Short Answer Questions)
(Instructions to the Paper Setter: Set minimum ONE question from each unit and maximum EIGHT from all)

Answer any FIVE of the following questions 5x5=25 Marks

1. Concept of Marketing.
2. Social Marketing
3. Product Classification
4. Pricing
5. Discriminatory pricing
6. Marketing channels
7. Advertisement
8. Sales Promotion

SECTION-B (Essay Questions)
(Instructions to the Paper Setter: Set minimum TWO questions from each unit, either or internal choice)
Answer ALL of the following questions 5x10=50 Marks

9.a. Define Marketing? Explain the nature and scope of marketing.
<div align="center">OR</div>
 b. Define Market segmentation? Explain the requirements for effective market segmentation.

10.a. Explain about the product Life Cycle.
<div align="center">OR</div>
 b. What are the strategies for different Stages of Product Life Cycle?

11.a. What is meant by Pricing? Explain the different methods of Pricing?
<div align="center">OR</div>
  b. Discuss the process of Pricing?

12.a. Explain the importance of Marketing channels.
<div align="center">OR</div>
 b. Write about the Causes for Marketing Channel Conflicts.

13.a. Define Sales Promotion? Explain the types and tools of Sales Promotion.
<div align="center">OR</div>
 b. What is meant by Personal Selling? Explain its process.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	II	E-Commerce	R20BBA203	2020-21

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Practical		CIA	SEE	
75	5	0	3	25	75	5

LEARNING OBJECTIVES

❖ Understand the World Wide Web and browse the Web with Internet Explorer
❖ Discuss some of the security issues on the World Wide Web
❖ Discuss fundamental aspects of E-Commerce

COURSE OUTCOMES

❖ Outline concept of E-commerce
❖ Discuss use of E- commerce in Supply Chain Management
❖ Implement an e-commerce application with a shopping cart.

SYLLABUS

UNIT-I: ELECTRONIC COMMERCE:
Definition, types, advantages and disadvantages, E-Commerce transaction on World Wide Web. Electronic Market-Online shopping, Three models of Electronic Market - E-Business.

UNIT-II: SUPPLY CHAIN MANAGEMENT:
Definition, Benefits, goals, functions, characteristics, Strategies of SCM, Electronic Logistics and its implementation in business houses Electronic Data Interchange (EDI): Definition, benefits of EDI, applications, advantages and limitations, EDI Model.

UNIT-III: ELECTRONIC PAYMENT SYSTEMS:
Types of EPS- traditional payment system and modern payment system, electronic cash, steps for electronic payment, payment security – E-security cryptography, hacker, secure electronic transaction, secure-socket layer.

UNIT-IV: CUSTOMER RELATIONSHIP MANAGEMENT:
Definition, Components of CRM, CRM Architecture, architectural components of a CRM solution, Electronic CRM, Need for Electronic CRM, E-CRM applications

UNIT-V: HTML-
Navigating the World Wide Web, Preparing to Publish on the Web, HTML and XHTML, Learning the Basics of HTML, structure of HTML, Creating simple web pages, formatting text with HTML, adding images, color and background, table creation, designing forms.

REFERENCES:

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

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE & MANAGEMENT

Programme	Semester	Title of the Course	Course Code	W.E.F
B.B.A.	**II**	**Business Environment**	**R20BBA203**	**2020-21**

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	**Practical**		**CIA**	**SEE**	
75	**5**	**0**	**3**	**25**	**75**	**5**

MODEL QUESTION PAPER

SECTION-A
(Short Answer Questions)
(Instructions to the paper setter: Set minimum ONE question from each unit, max Eight from all.)
Answer any <u>FIVE</u> of the following questions   5x5=25M

1. Online shopping
2. Goals and functions of SCM.
3. EDI.
4. Electronic payment.
5. Hacking.
6. CRM.
7. Basics of HTML.
8. Designing pages in HTML.

SECTION-B
(Essay Questions)
(Instructions to the paper setter: Set minimum two questions from each unit, either or internal choice)
Answer <u>ALL</u> of the following questions   5x10=50M

9. a) e- Commerce transaction on World Wide Web.
                         (OR)
    b) Three models of Electronic Market - E-Business.

10. a) Electronic Logistics and its implementation in business houses
                         (OR)
    b) Definition, benefits of EDI, applications, advantages and limitations, EDI Model.

11. a) Traditional payment system and modern payment system.
                         (OR)
    b) e-security cryptography, secure electronic transaction, secure-socket layer.

12. a) CRM, CRM Architecture, architectural components of a CRM solution.
                         (OR)
    b) Electronic CRM, Need for Electronic CRM, E-CRM applications

13. a) Navigating the World Wide Web, Preparing to Publish on the Web, HTML.
                         (OR)
    b) Creating simple web pages, formatting text with HTML.

KAKARAPARTI BHAVANARAYANA COLLEGE

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Department of Commerce and Management

II SEMESTER COURSE TITLES w.e.f. 2020-21

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