

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B. Com. (G)

Subject: Commerce & Management Studies Semester: I

Course Title: Business Organization

& Management

Course code: 20CMCCBM14

No. of Hours: 75Hrs. LTP: 410 Credits: 4

Objectives

- To utilize human and material resources to the optimum level.
- To understand the different functions of management such as planning, organizing, staffing, directing, and controlling.

Course Outcomes

CO1: Explain concepts and types of Business

CO2: Demonstrate incorporation of a company

CO3: Evaluate the nature and functions of management

CO4: Build the process of organizing.

Unit - I: Introduction (12 Hrs.)

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

Unit - II: Forms of Business Organizations (12 Hrs.)

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society.

Unit - III: Joint Stock Company (12 Hrs.)

Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Unit - IV: Management (12 Hrs.)

Management – Definition, Nature, Significance, Henry Fayol's principles of management, Planning-Nature & Process-Decision making – Meaning

& process

Unit - V: Functions of Management (12 Hrs.)

Organizing - Types, Delegation process, Staffing-Concept, Directing – Nature, Controlling- Concept & Process.

Hands On /Skill: (15 Hrs.)

- Case study on management and its functions
- Practice of Rules and Regulations present in companies Act 2013.
- Group Discussions on forms of Business relating to topics covered in syllabus
- Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business

Co-Curricular Activities:

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus

Prescribed text book

R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.

Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi.
2. C.B.Gupta Industrial Organization and Management, Sultan Chand.
3. Y.K.Bushan, Business organization and Management, SultanChand.
4. Sherlekar, Business Organization and Management, Himalaya Publications.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

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SYLLABUS

B.Com. (G, T, C) & BMS

Subject: Commerce & Management Studies Semester: I
Course Title: Financial Accounting I Course code: 20CMCCFA14
No. of Hours: 75Hrs. LTP: 410 Credits: 4

Objectives

- To understand the fundamentals of accounting discipline in organizational context.
- To prepare financial statements.

Course Outcomes

CO1: Demonstrate an understanding of the concepts and principles of accounting.

CO2: Prepare different types of subsidiary books

CO3: Identify and rectify errors in books of accounts.

CO4: Compile data for preparation of finan statements

Unit – I: Introduction to Accounting (12 Hrs.)

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

Unit - II: Subsidiary Books (12 Hrs.)

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

Unit - III: Bank Reconciliation Statements (12 Hrs.)

Need for Bank reconciliation – Reasons for difference between Cash Book and Pass Book Balance-Preparation of Bank Reconciliation

Statement- problems on both favorable and unfavorable balances.

Unit - IV: Trail Balance and Final Accounts (12 Hrs.)

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

Unit – V: Rectification of Errors (12 Hrs.)

Errors – Types of Errors – Rectification of Errors (Problems)

Hands On /Skill: (15 Hrs.)

Problem Solving Exercises
Practice of provisions of Accounts
Group Discussions on problems relating to topics covered in the
syllabus

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Examinations (Scheduled and surprise tests)
- Group Discussion

Prescribed text book

1.S.P.Jain& K.L Narang, Accountancy-I, Kalyani Publishers

Reference books

1. T.S.ReddyA.Murthy, FinancialAccounting ,Margham Publications
2. R L Gupta & V.K Gupta , Principles and Practice of Accounting,
Sultan Chand
& Sons.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

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SYLLABUS

B.Com. (T)

Subject: Commerce & Management Studies

Semester: I

Course Title: Income Tax Law &

Practice I

Course code: 20CMCCIT14

No. of Hours: 75Hrs.

LTP: 410

Credits: 4

Objectives

- To equip with the knowledge on five heads of incomes
- To acquire skills to file income tax returns

Course Outcomes

CO1: Demonstrate an understanding of the concepts of Income tax.

CO2: Determine Residential status of a person

CO3: Identify the exempted incomes as per income tax act 1961

CO4: Compute agricultural income, Salary income and House property income

Unit - I Introduction (12Hrs.)

An Overview of Indian Tax System – Type of Taxes: Direct and Indirect taxes – Union list and State list – Tax Rates – Tax Evasion vs. Tax Avoidance - PAN (Theory only).

Unit - II: Concepts of Income Tax (12 Hrs.)

Income, Person, Assesse, Assessment year, Capital and Revenue - Residential Status. (problems)

Practical: Determination of Capital and Revenue Receipts and computation of Incidence of tax of Individual.

Unit - III: Exempted Incomes (12 Hrs.)

Incomes Exempted from tax u/s10 - Agricultural Income and tax treatment (problems on treatment of agricultural income).

Unit - IV: Income from Salary (12 Hrs.)

Meaning - Allowances - Perquisites - Profits-in-lieu of Salary - Deductions from Salary Income -Computation of Salary income and qualified savings eligible for deduction u/s 80 C (problems on computation of income from salaries).

Practical: Determination of Salaries of Individuals.

Unit - V: Income from House Property (12 Hrs.)

Meaning, annual value, let-out/self- occupied/deemed to be let-out house, deemed ownership, co-ownership, deductions from annual value and computation of income from house property (problems on computation of income from house properties).

Practical: Determination of House Property problems.

Hands On /Skill: (15 Hrs.)

- Problem Solving Exercises
- Practice of provisions of Taxation
- Group Discussions on problems relating to topics covered in syllabus

Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Practice of provisions of Taxation
- Group Discussions on problems relating to topics

Prescribed text book

1. Students Guide to Income tax– Vinod K Singhania, Taxmann publication

Reference Books

1. Direct taxes - Law & practice –GirishAhuja, Dr. Ravi Gupta, Bharat
2. Direct taxes - Law & practice – B BLal – Pearson

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8
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SYLLABUS
(BMS, BBA)

Subject: Commerce & Management Studies Semester: I

Course Title: Principles of Management

Course Code: 20CMCCPM14

No. of Hours: 75 Hrs.

LTP: 410 Credits: 4

Course Objectives

- The course intends to explain the fundamentals of management discipline in organizational context.
- Ability to understand different functions of management such as planning, organizing, staffing, directing, and controlling.

Course Outcomes

CO1: Explain concepts and principles of Management

CO2: Demonstrate various functions of Management

CO3: Evaluate organizational effectiveness

CO4: Build communication and leadership skills.

Unit - I: Introduction to management: (12 Hrs.)

Management –Meaning –Significance -Functions of Management – Fayol's Principles of Management, Management as art science and profession, social and ethical responsibilities of managers.

Unit - II: Planning (12 Hrs.)

Planning –Meaning –Significance -Steps in Planning -Decision making –Steps in decision making process.

Unit - III: Organization & Delegation of authority: (12 Hrs.)

Organizing -Meaning-Principles of organization –line and staff Organization-Line vs Staff organization-Organizational chart- Delegation-Meaning—definition-elements-principles- Centralization vs. Decentralization.

Unit - IV: Staffing and Directing: (12 Hrs.)

Staffing -Meaning-elements of staffing – Directing – meaning - Leadership – meaning, styles, qualities of a good leader –Motivation-meaning – definition -Maslow's need Hierarchy Theory - Communication-meaning-definition-process-barriers.

Unit - V: Controlling: (12 Hrs.)

Controlling-Meaning-definition-essentials of good control system – controlling process. Recent trends in management practices.

Hands On /Skills: (15 Hrs.)

- Enhancing decision making skill through relevant cases
- Impart ethical responsibilities in students through role plays
- Application of Maslow's need Hierarchy Theory
- Observing the essentials of good control system at corporates

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Group discussions
- Group discussion
- Seminars
- Examinations (Scheduled and surprise tests)

Prescribed Text Book

1. T.Ramaswamy, Principles of management, Himalaya Publishing House

Reference Books

1. R.K.Sharma,ShashiK.Guptha, Principles of Management-Kalyani Publications
2. P C Tripathi, P N Reddy, Principles of Management, The McGraw Hill companies
3. R.K.Sharma,ShashiK.Guptha,Business organization& Management-KalyaniPublication

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

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SYLLABUS

BBA

Subject: Business Administration

Semester: I

Course Title: Principles of Marketing Course Code: 20BACCMK14

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Objectives

- To understand the concepts of marketing management
- To learn about marketing process for different types of products and services

Course Outcomes

CO1: Understand how organizations identify customers and their wants/needs.

CO2: Comprehend marketing decisions, based upon the combination of Product, Price, Promotion and distribution elements.

CO3: Demonstrate the ethics and legal factors of marketing environment

CO4: Apply key frameworks and methods and develop analytical skills to solve marketing problems.

Unit - I: (12 Hrs.)

Introduction: Nature, Scope and importance of Marketing, Evolution of Marketing, Core marketing concepts; Company orientation – Production Concept, Product Concept, Selling Concept, Marketing Concept, Holistic Marketing Concept

Unit – II: (12 Hrs.)

Marketing Environment: Demographic, economic, political legal, social culture, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix.

Unit - III: (12 Hrs.)

Segmentation, Targeting and Positioning: Levels of Marketing Segmentation, Basis for Segmenting Consumer Markets, Difference

between Segmentation, Targeting and Positioning.

Unit – IV: (12 Hrs.)

Product and Pricing Decisions: Concept of product Life Cycle (PLC) PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, packaging & Labeling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non – Mathematical treatment), Adapting price (Geographical Pricing, Promotional Pricing and Differential Pricing).

Unit-V: (12 Hrs.)

Promotion Mix: Factors determining Promotion mix, Promotional Tools – Basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel Functions, Channel Levels. Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services – Unique Characteristics of Services, Marketing Strategies for service firm – 7Ps.

Hands On /Skills: (15 Hrs.)

- Market Study of a particular product/company
- Interaction with market experts
- Observing consumer behaviour through surveys
- Visit a manufacturing industry/firm for product manufacturing process
- Construct BCG matrix for company profile

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Group discussions
- Examinations (Scheduled and surprise tests)

Prescribed Book:

1. Kotler, P & Keller, K.L: Marketing Management, Pearson.

Reference Books:

1. Kotler, P Armstrong, G., Agnihotri P&UI haq, e.
Principles of Marketing: A South Asian Perspectives,
Pearson.
2. Ramaswamy, V.S & Namakumari, S: Marketing Management:
Global Perspective – Indian Context, Macmillan Publishers India
Limited.
3. Zikmund, W.G & D'Amico, Marketing, Ohio: South – Western College
Publishing.

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SYLLABUS

B. Com. (G, BMS, BBA)

Subject: Commerce & Management Studies Semester: II

Course Title: Business Environment Course Code:20CMCCBE24

No. of Hrs:75

LTP:410

Credits:4

Objectives

- To understand economic, legal, technological, and socio-cultural aspects of the environment in detail.
- To equip students with development policies and its influence in growth of an economy

Course Outcomes

CO1: Demonstrate an understanding of the concepts of the Business Environment.

CO2: Identify the factors contributing to the Economic Development.

CO3: Narrate different Economic Policies contributing to the development of the Indian economy.

CO4: Explain the social, political and legal factors influencing the Indian economy.

Unit - I: Overview of Business Environment (12Hrs.)

Business Environment- Meaning –Internal and External Environment, Environment Scanning- SWOT Analysis, Changing Scenario and 8

Unit - II: Economic Growth (12Hrs.)

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

Unit - III: Development and Planning (12Hrs.)

Rostow's stages of economic Development-Meaning-Types of Plans-Main objects of planning in India-NITI Ayog and National Development Council- Five year plans.

Unit-IV: Economic Policies (12Hrs.)

Economic Reforms and New Economic Policy –New Industrial Policy – Fiscal Policy – Objectives and limitations –Consumer Protection Act, FEMA.

Unit - V: Social, Political and Legal Environment (12Hrs.)

Social Structure in India – Three Political Institutions.

Hands On /Skill: (15 Hrs.)

- Analysis of current budget with previous budget to identified the notable changes
- Practice of provisions of Accounts
- Group Discussions relating to topics covered in syllabus

Co-Curricular Activities:

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Group Discussions on problems relating to topics covered in syllabus

Prescribed test book

1. Rosy Joshi and Sangam Kapoor: Business Environment

Reference books

1. Dr.RavindranathBadi : Business Environment. Himalaya Publishing House.
2. K.ChandraSagar : Business Environment. . Himalaya Publishing House.
3. K.Aswanthappa: Essentials of Business Environment.

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA-8

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SYLLABUS

B.Com. (C)

Subject: Commerce & Management Studies

Semester: II

Course Title: Business Organization

& Management I

Course Code: 20CMCCBM24

No. of Hrs: 75 Hrs.

LTP: 410

Credits:4

Objectives

- To utilize the human and material resources to the optimum level.
- To understand the different functions of management such as planning, organizing, staffing, directing, and control

Course Outcomes

CO1: Explain concepts and types of Business.

CO2: Demonstrates incorporation of a company.

CO3: Evaluate nature and functions of management.

CO4: Build the process of organising.

Unit - I: Introduction (12 Hrs.)

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

Unit - II: Forms of Business Organizations (12 Hrs.)

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company – Features, advantages & disadvantages, Cooperative Society-meaning and features.

Unit - III: Joint Stock Company (12 Hrs.)

Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association and its clauses – Articles of Association – Differences Between Memorandum of Association and

Articles of Association - Prospectus and its contents.

Unit - IV: Management (12 Hrs.)

Management – Definition, Nature, Significance, Functions of Management - Henry Fayol's principles of management, Planning- Nature & Process-Decision making – Meaning & process

Unit-V: Functions of Management (12 Hrs.)

Organizing - Types, Delegation process, Staffing-Concept, Directing – Meaning & Concept, Controlling- Concept & Process.

Hands On /Skill: (15 Hrs.)

- Case study on management and its functions
- Practice of Rules and Regulations present in companies Act 2013.
- Group Discussions on forms of Business relating to topics covered in syllabus
- Simple project work on development of Certificate of Incorporation,

Co-Curricular Activities:

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Individual / Group Field Studies
- Group Discussions on problems relating to topics covered in syllabus.
- Talk on current affairs about business, industry etc.

Prescribed text book:

1.R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.

Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, NewDelhi.
2. C.B.Gupta Industrial Organization and Management, Sultan Chand.
- 3.Y.K.Bushan, Business organization and Management, Sultan Chand.
- 4.Sherlekar, Business Organization and Management, Himalaya Publications

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SYLLABUS

B. Com. (G & T)

Subject: Commerce & Management Studies

Semester: II

Course Title: Banking Theory

& Practice

Course Code: 20CMCCBT24

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Objectives

- To impart knowledge about the basic principles of Banking and its practice.
- To equip students on online banking transactions

Course Outcomes

CO1: Describe banking concepts and theories.

CO2: Identify various procedural operations of banking institutions.

CO3: Determine the functioning of Regional Rural Banks and NABARD.

CO4: Explain the relationship between the banker and the customer.

Unit - I: Introduction (12 Hrs.)

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

.

Unit - II: Banking Systems (12 Hrs.)

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

Unit – III: Banking Development (12 Hrs.)

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

Unit – IV: Banker and customer (12 Hrs.)

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

Unit-V: Collecting Banker and Paying Banker (12 Hrs.)

Concepts – Duties & Responsibilities of collecting Banker – Holder for Value – Holder in due course – Statutory protection to collecting Banker – Responsibilities of paying Banker – Payment Gateways.

Hands On /Skill: (15 Hrs.)

- Demonstration of online banking transactions.
- Group Discussions on recent trends in banking sector.

Co-Curricular Activities:

- Debates
- Student Seminars
- Quiz Programmes
- Visit to Bank premises
- Guest Lecture by Banking Official
- Prepare a statement on periodical declarations of RBI like SLR, REPO etc
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector

Prescribed text book

1. Banking and Financial Systems: Dr.A.V. Ranganadha chary, Dr. R.R. Paul

Reference Books

1. Banking Theory , Law and Practice : K P M Sundaram and V L Varsheney
2. Banking and Financial Systems : Aryasri
3. Introduction to Banking : Vijaya Raghavan
4. Indian Financial System : M. Y. Khan

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SYLLABUS
B. Com. (G, T & C)

Subject: Commerce & Management Studies **Semester: II**
Course Title: Financial Accounting II **Course Code: 20CMCCFA24**
No. of Hours: 75 Hrs. **LTP: 410** **Credits: 4**

Objectives

- To study the fundamentals of advanced accounting practices in organizational contents.
- To organize bills of exchange and consignment accounts efficiently.

Course Outcomes

CO1: Demonstrate the concepts and principles of depreciation

CO2: Prepare different types of provisions and reserves

CO3: Explain concepts and principles of bills of exchange and consignment

CO4: Compile data for preparation of financial statements of joint ventures

Unit - I: Depreciation (12 Hrs.)

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit - II: Provisions and Reserves (12 Hrs.)

Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

Unit - III: Bills of Exchange (12 Hrs.)

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill –Entries in the books of Drawer and Drawee (Problems).

Unit - IV: Consignment Accounts (12 Hrs.)

Consignment - Features - Proforma invoice - Account sales – Del-credere Commission - Accounting treatment in the books of consignor and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit - V: Joint Venture Accounts (12 Hrs.)

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Hands On /Skill: (15 Hrs.)

- Problem Solving Exercises
- Practice of provisions of Accounts
- Group Discussions on problems relating to topics covered in syllabus
- Visit a consignment and joint venture firms (Individual and Group)

Co-Curricular Activities:

- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Seminar
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Proforma invoice and account sales
- Collection of proforma of bills and promissory notes
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Prescribed text book

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting.

Reference books

- 1.T. S. Reddy and A. Murthy, Financial Accounting, Margham Publications
- 2.S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
- 3.Arulanandam, Advanced Accountancy, Himalaya Publishers

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA-8
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SYLLABUS
B. Com. (T)

Subject: Commerce & Management Studies	Semester: II
Course Title: Income Tax Law	
& Practice II	Course Code: 20CMCCIT24
No. of Hrs:75 Hrs.	LTP: 410
	Credits:4

Objectives

- To equip the students with the knowledge on five heads of incomes
- To acquire skills to file income tax returns

Course Outcomes

CO1: Compute Business/Professional incomes

CO2: Compute Capital gains & income from other sources.

CO3: Determine the incomes to be clubbed, losses to be set off and carry forward and deductions under 80.

CO4: Compute total income and tax liability

Unit - I: Profits and Gains of Business or Profession (12 Hrs.)

Chargeability- Expenses expressly allowed and disallowed – General deductions Computation of income from business or profession – Special provisions for computation of income on estimated basis (Simple problems on computation of income from business and income from profession)

Unit - II: Depreciation (12 Hrs.)

Requisites for depreciation– Block of assets – Computation of depreciation.

Unit - III: Capital Gains (12 Hrs.)

Chargeability- Meaning and Types of Capital Asset- Meaning of Transfer-Cost of Acquisition, cost of improvement, cost inflation index- short term and long term capital gains- Exemptions from capital gains-

Computation of Taxable Capital Gains (Problems on computation of taxable capital gains)

Unit - IV: Income from other sources & Clubbing of income (12 Hrs.)

Basis of Charge- Specific incomes and General incomes – General deductions deemed income (Including problems). Set off and Carry forward of losses- Income of other persons included in assesses total income (Clubbing of income) - Deductions from Gross Total Income.

Unit V: Computation of Total Income (12 Hrs.)

Computation of Total income and calculation of tax liability of tax liability of Individual Assesses (Simple problems covering various heads and deductions u/s 80C)

Practical: Filing of ITR Form

Hands On /Skill: (15 Hrs.)

- Problem Solving Exercises
- Practice of provisions of Taxation
- Group Discussions on problems relating to topics covered in syllabus

Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered in syllabus

Prescribed text books;

1. Income Tax practice -V.P Gaur &Narang
2. Students Guide to Income Tax - VinodSinghania

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

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SYLLABUS (BBA, BMS)

Subject: Commerce & Management Studies Semester: II
Course Title: Organisational Behaviour Course Code: 20CMCCOB24
No.of Hours: 75 Hrs. LTP-410 Credits: 4

Objectives

- To understand the behaviour of individuals and groups as part of the social and organisational system in work place.
- To examine individual and group behaviour, various management styles and motivational techniques and apply them.

Course Outcomes

CO1: Demonstrate the models of OB

CO2: Explain the individual determinants of OB

CO3: Describe the group dynamics

CO4: Identify Organizational development through Organizational change

UNIT - I: Introduction to OB: (12 Hrs.)

Organizational Behaviour – Meaning, Definition, Nature, Scope and significance. OB as an Inter – Disciplinary - OB Models.

UNIT - II: Individual Determinants of OB: (12 Hrs.)

Personality – Meaning, Definition, Determinants, Theories Perception – Meaning,

Definition, Perceptual Process – Perceptual Distortions, Values and attitudes and their relevance to OB

UNIT - III: Learning: (12 Hrs.)

Characteristics, Principles, Process and theories: Classical conditioning and operant conditioning.

UNIT - IV: Group Dynamics: (12 Hrs.)

Meaning and types of groups – Formation – Stages – Group Dynamics – Transactional analysis and Johari Window Model-Group Dynamics

Unit - V: Organizational Change & Conflict: (12 Hrs.)

Organizational Change and its Dimensions – Change process – Resistance to Change – Overcoming Resistance to change – Organisational Conflicts-Types & Resolutions of conflicts – Organisational Culture: Concepts

Hands On /Skills: (15 Hrs.)

- Identification of individual behaviours at work place
- Inculcate the process of learning
- Analyse the individual behaviour in a group with the help of Johari window
- Helps in resolving conflicts that arise in organisations

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Group discussions
- Examinations (Scheduled and surprise tests)

Prescribed text book:

1. L.M.Prasad Organisational Behaviour - Sultan Chand Publications

Reference books:

- Robbins Stephen P, Organisational Behaviour - PH I
- Fred Luthans Organisational Behaviour - T.M.H
- P.Subba Rao Understanding Organisational Behaviour - Himalaya Publications

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

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SYLLABUS

BBA

Subject: Business Administration

Semester: II

Course Title: Principles of

Digital Marketing

Course Code: 20BACCDM24

No. of Hours: 75 Hrs.

LTP-410

Credits: 4

Objectives

- To understand the basics of digital marketing which contributes to the increase in online visibility.
- To analyse how top brands are applying techniques like gamification, User Generated Content, AR & VR for better awareness.

Course Outcomes

CO1: Explain basic concepts of digital marketing.

CO2: Distinguish digital branding and physical branding.

CO3: Identify the role of gamification and media planning.

CO4: Develop content for digital brand building.

Unit – Introduction to Digital Marketing: (12 Hrs.)

Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept and approaches to DM, Examples of good practices in DM, Email Marketing-Need for Emails, Types of Emails, options in Email advertising, Mobile Marketing, Overview of the B2B and B2C, Mobile Marketing.

Unit - II Digital Branding and Marketing: (12 Hrs.)

Defining Digital Branding, Digital Branding in today's connected age, Digital Branding and its importance in Integrated Marketing, Pillars of

Digital Branding. Brand's one-to-one interaction. Aspects and structure of a Digital Campaign, Planning and implementing a Digital Campaign, Digital Campaign Ad formats, Earned, Owned Media, Campaign Mechanics, tracking and measurement, Campaign learning's, Assessment, Optimization and future planning

Unit – III Content Marketing: (12 Hrs.)

Content marketing and its role in brand building, building a successful content strategy, paid versus free content, creating persuasive and compelling content, Elements of effective content promotion, marketing, Consumer generated content – Definition and History

Unit – IV Gamification: (12 Hrs.)

Definition and History, Principles of Gamification, Elements of Gamification, Applications of Gamification, Gamification and Behaviourism, Gamification and its role in Digital Marketing, Gamification and Gamevertising, Future of Gamification.

Unit – V Scenario Planning - Overview and Process (12 Hrs.)

Technology and media landscapes, Future of media - Strategic tools framework, New evolving Formats, Driving Forces shaping Media Framework, Future Media Revenue Models and Media Lifecycle, Delivery and Distribution Models

Hands On /Skills: (15 Hrs.)

- Take up Email marketing campaigning
- Tracking and measuring digital campaigning
- Developing a content marketing strategy using Gamification elements
- Interaction with industry expert

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Group discussions
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Prescribed text book:

Getting Digital Marketing Right: A Simplified Process For Business Growth, Goal Attainment, and Powerful Marketing [Kindle Edition]

David J. Bradley

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8
(Affiliated to Krishna University, Machilipatnam)

SYLLABUS
B.Com. (G, T, C)

Subject: Commerce & Management Studies **Semester: III**
Course Title: Advanced Accounting **Course Code: 20CMCCAA34**
No. of Hours: 75 Hrs. **LTP: 410** **Credits: 4**

Objectives

- To impart the skills of preparation of single-entry system, partnership
- To gain knowledge on hire purchase transactions and preparation on company accounts

Course Outcomes

CO1: Explain the statement of affairs

CO2: Determine the Hire purchase transactions

CO3: Demonstrate different stages of Partnership

CO4: Prepare Company Final Accounts

Unit - I: Single Entry System: (12Hrs.)

Features – Differences between Single Entry and Double Entry –
Disadvantages of Single Entry- Ascertainment of Profit and
Preparation of Statement of Affairs (including Problems).

Unit - II: Hire Purchase System: (12Hrs.)

Features –Difference between Hire Purchase and Instalment Purchase
Systems - Accounting Treatment in the Books of Hire Purchaser and
Hire Vendor - Default and Repossession (including Problems).

Unit - III: Partnership Accounts: (12 Hrs.)

Meaning – Partnership Deed - Fixed and Fluctuating Capitals-
Accounting Treatment of Goodwill - Admission and Retirement of a
Partner (including problems). Limited liability of partnership (theory)

Unit - IV: Dissolution of Partnership Firms: (12 Hrs.)

Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

Unit - V: Company Accounts: (12 Hrs.)

Company- Meaning, Issue of shares at par, premium, discount, Forfeiture of shares, Issue of debentures, underwriting of shares and underwriters

Prescribed text book

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.

Reference text books

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.

Hands On /Skill

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements

Co-Curricular Activities:

- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by SYLLABUS

MARIS STELLA COLLEGE (AU TONOMOUS) VIJAYAWADA – 8

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SYLLABUS

BMS, BBA

Subject: Commerce & Management Studies Semester: III

Course Title: Business Correspondence

& Report writing

Course Code:

20CMCCBR34

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Course Objectives

- To understand how to communicate at different situations at work place.
- To explain different types of communication.

Course Outcomes

CO1: Demonstrate communication process and barriers in organisation.

CO2: Describe various types of organizational communication

CO3: Draft effective business correspondence

CO4: Prepare oral presentations and generate reports

Unit - I Basics of communication: (12 Hrs.)

Meaning and Definition of communication – Elements of Communication – Objectives of Communication – Functions & Importance of Communication – Forms of Communications – Levels of Communications - Barriers of Communication – Essentials of effective communication.

Unit - II Types of communication (12 Hrs.)

Oral Communication: Meaning, Advantages and Disadvantages – Medias of Oral Communication: Face to Face, teleconference, Telephone and Voice Mail.

Written Communication: Meaning, Advantages and Disadvantages - Medias of Written Communication: Fax and E – Mail. Non – Verbal

Communication: Meaning, Types, kinesics, Proxemics and Physical Context.

Unit - III Oral Presentation (12 Hrs.)

PowerPoint presentation- Sample text of presentation – Preparatory steps – Presentation plan – Visual aids

Unit - IV BUSINESS LETTERS (12 Hrs.)

Introduction – Essentials of business Writing – Functions of Business Letters – Parts of Business Letters – Letters relating to Application for Job, calling for Interviews, Appointment orders. Termination Orders, Sales Letters, Compliments and Adjustments.

Unit - V REPORT WRITING (12 Hrs.)

Report Writing: Meaning and definition – Features – Types of Reports – Essentials of Good reports– Steps in Business Report Writing – Preparation of Routine Reports and Special Reports. Progress Reports, Technical Reports, Confidential Reports, Directors Reports, Auditors Report and Press Reports.

PRACTICAL COMPONENT:

Business Plan: Students should be asked to prepare a Business Plan and present it at the end of the semester. This should include the following:

- Executive Summary
- Overview of Business and industry analysis
- Description of recommended strategy and justification
- Broad functional objectives and Key Result Areas.
- Spreadsheet with 5-year P&L, Balance Sheet, Cash Flow projections, with detailed worksheets for the revenue and expenses forecasts. Analyzing Mission and Vision statements of a few companies and comparing them

Applying Michael Porter's model to an industry (Retail, Telecom, Infrastructure, FMCG, Insurance, Banking etc. Pick a successful growing company. Do a web-search of all news related to that company over a one-year period. Analyze the news items to understand and write

down the company's strategy and execution efficiency. Pick a company that has performed very badly compared to its competitors. Collect information on why the company failed. What were the issues in strategy and execution that were responsible for the company's failure in the market? Analyze the internal and external factors. Map out GE 9-cell matrix and BCG matrix for some companies and compare them. Conduct SWOT analysis of your institution and validate it by discussing with faculty. Conduct SWOT analysis of companies around your campus by talking to them.

Skills/Hands-on: (15 Hrs.)

- Presentations
- Assignments
- Group Discussions
- Report Preparation

Prescribed text book

1. Business Correspondence and Report Writing: Varinder Kumar

Reference text book

1. Business Communication: BN Sikdear
2. Business Communication: Ashakaul

MARIS STELLACOLLEGE (AUTONOMOUS), VIJAYAWADA-8
(Affiliated to Krishna University, Machilipatnam)

SYLLABUS
B. Com (T)

Subject: Commerce & Management Studies **Semester: III**
Course Title: Income Tax Practice
& Procedures I **Course Code: 20CMCCIP34**
No. of Hours: 75Hrs. **LTP: 410** **Credits: 4**

Objectives

- To gain knowledge and insight into the procedural aspects
- To understand procedural aspects assessments

Course Outcomes

- CO1:** Categorize various methods of assessment procedures
CO2: Computation of Total Income
CO3: Compute the assessment of individuals and HUF.
CO4: Determine Penalties as per income tax rules and regulations

Unit - I: Deduction out of Gross Total Income: (12 Hrs.)

Deductions from section 80A to 80U simple problem

Unit - II: Assessment of Individuals: (12 Hrs.)

System of Taxation- Tax Rates-Computation individual' income tax liabilities various capacities

Unit - III: Assessment of Hindu Undivided Family: (12 Hrs.)

Schools of Hindu Law- Definition- Residence-Assessment- Computation of Tax

Unit - IV: Assessment Procedure: (12 Hrs.)

Income Tax Returns, Types of Returns, filing E - Return. Assessment, Types of Assessment - Provisional Assessment –Regular Assessment – Best Judgement Assessment. Reassessment-Rectification of mistakes - Notice on Demand (theory only).

Unit - V: Penalties and Prosecution (12 Hrs.)

Offences- Offences and Prosecution-Penalties-Imposable Penalties.

Hands On /Skill (15 hours)

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of Provisions of Taxation

Co-Curricular Activities:

- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by SYLLABUS

Prescribed text book

1. Income Tax Practice-V, P Gaur & Narang.

Reference textbook

1. Income Tax: B. Lal, Pearson Education.
2. Students Guide to Income Tax – Vinod Singhani

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA – 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B. Com (G), BMS

Subject: Commerce & Management Studies

Semester: III

Course Title: Marketing

Course code: 20CMCCMK34

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Objectives

- To introduce the marketing concept and how we identify, understand and satisfy the needs of customers and markets.
- To analyze companies and competitors and to introduce marketing strategy to increase awareness of the strategic and tactical decisions behind today's top performing brands.

Course Outcomes

CO1: Demonstrate an understanding of concepts of Marketing

CO2: Apply Marketing Mix for products and services.

CO3: Examine the process of Marketing in corporate organizations.

CO4: Analyze the strategies applied by marketing managers to solve business competencies

Unit - I (12 Hrs.)

Introduction: Nature, Scope and importance of Marketing, Evolution of Marketing, Core marketing concepts; Company orientation – Production Concept, Product Concept, Selling Concept, Marketing Concept, Marketing Mix

Unit – II: (12 Hrs.)

Marketing Environment: Micro & Macro factors that affect marketing in India; Market growth, Market share concepts; SWOT analysis, Introduction to analysis tools Boston Consultative Group (BCG) matrix and PESTLE

Unit - III: (12 Hrs.)

Segmentation, Targeting and Positioning: Levels of Marketing Segmentation, Basis for Segmenting Consumer Markets, Difference Targeting and Positioning. Product and Pricing Decisions: Price discrimination, price skimming, pre - emotive pricing, unique selling proposition, competitive pricing; Concept of product Life cycle (PLC). Packaging & Labelling, new Product Development.

Unit - IV: (12 Hrs.)

Promotion Mix: Factors determining Promotion mix, Promotional Tools – Basics of Advertisement, Public Relations & Publicity and Personal Selling Place (Marketing Channels): Mass Marketing, Niche Marketing; Channel levels. Marketing of Services – Unique Characteristics of Services, Marketing Strategies for service firm – 7Ps

Unit - V: (12 Hrs.)

Digital Marketing: Emerging trends in Marketing, Importance of Digital Marketing, Email Marketing, Mobile Marketing Digital Branding: Digital campaign, pillars of digital branding, content marketing- consumer generated content

Social Marketing: Traditional Vs social media marketing; Brands and social media. Personal Branding through Social Media Marketing. Microblogging.

Skill / Hands on: (15 Hrs.)

- Quiz programs
- Seminars
- Practice of Terminology of Marketing
- Guest lectures on various topics by marketing agents,
- Observing consumer behavior on field trips to local markets
- Visit a manufacturing industry/firm for product manufacturing process
- Showing Graphs on Pricing decisions

Co- Curricular Activities

- Analyze the advertisements
- Product demonstration by the student
- Conducting the survey on middle man in marketing process
- Making advertisement
- Examinations (Scheduled and surprise tests)

Prescribed Text Book

1. Kotler, P & Keller. L: Marketing Management, Pears on.

Reference Book

1. Zikmund, W .G& D'Amico, Marketing, Ohio: South – Western College Publishing
2. Kotler, P Armstrong, G., Agnihotri P& Ul haq, e.
Principles of Marketing: A South Asian Perspectives,
Pearson.
3. Ramaswamy, V.S & Namakumari, S: Marketing Management:

Global Perspective–Indian Context, Macmillan Publishers India Limited.

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA – 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

BBA

Subject: Commerce & Management Studies

Semester: III

Course Title: Social Media Marketing Course code: 20BACCSM34

No .of Hours: 75 Hrs.

LTP: 410

Credits: 4

Course Objectives

- To gain knowledge about various features of the most popular social media channels
- To build a social media strategy to market the product/service with minimum investment.

Course Outcomes

CO1: Understand the landscape of traditional, digital and social media marketing

CO2: Comprehend the myths about social media platforms

CO3: Demonstrate the role of major social media platforms in marketing.

CO4: Analyze various social media strategies

Unit – I: Social Media Marketing (12 Hrs.)

Introduction, history, scope, advantages, various social media platforms, traditional Vs social media marketing; Brands on social media; Building audience, Personal Branding through Social Media Marketing.

Unit – II: Social Networking Basics (12 Hrs.)

Introduction-Features-History: Facebook, Instagram, LinkedIn, YouTube. Influencer marketing-Influencers, landscape, Influencer Marketing strategy, Campaign. Use of Canva for poster designing

Unit – III: Microblogging (12 Hrs.)

Introduction, History, Protocol, Community Creation – its importance; Shopping Network- different kinds of microblogging - highlight microblogging examples

Unit – IV: Campaign Management (12 Hrs.)

Focus areas of Facebook campaigning: Targeting, Budgeting, Facebook Audience Insights & Analytics. Orientation to Facebook Brand Pages - Facebook business page setup - Types of Business pages, Post Types and its Dimensions, Best Time to Post. Introduction to HootSuite.

Unit – V: Social Media Marketing Strategy (12 Hrs.)

Social Media Statistics, Impact of Social Media on SEO, Campaigns Vs Ongoing Strategy, Measurement, Targeting and Re-Marketing in campaigning

Hands On /Skill: (15 Hrs.)

- Create a social media business page on Facebook & Instagram
- Design a brochure using Canva
- Social media campaign using different types of posts
- Create a blog and post content with selected theme

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Group discussions
- Examinations (Scheduled and surprise tests)

Recommended Text Books:

1. Dan Zarrella, The Social Media Marketing Book, Reilly Media; 1 edition, 2009

Reference Books:

2. Liana Li Evans, Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media, Que Press; First edition, 2010

3. Barker, Social Media Marketing: A Strategic Approach, Cengage; 01 edition, 2013
4. Tim Kitchen, Tashmeem Mirza, Profitable Social Media Marketing: Growing your business using Facebook, Twitter, Google+, LinkedIn and more, Exposure Publishing; 1 st Edition, 2013.

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA – 8
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SYLLABUS
BBA

Subject: Business Administration	Semester: IV
Course Title: Affiliate marketing	Course code: 20BACCAF44
No .of Hours: 75 Hrs. LTP-410	Credits: 4

Course Objectives:

- To identify which types of affiliates are best for a business and to develop an effective affiliate marketing strategy
- To integrate affiliate marketing into the wider marketing activity.

Course Outcomes:

CO1: Understand the principles, benefits and pitfalls of affiliate marketing

CO2: Analyse the impact of affiliates in a website and its promotion

CO3: Demonstrate the measurement and evaluate the affiliate-marketing program

CO4: Enable to strategize which affiliates best suit their business

Unit – I: Introduction to Affiliate Marketing (12Hrs.)

History of Affiliate Marketing - Difference between referral and affiliate marketing - Components of affiliate marketing program, Affiliate Program payment methods, Types of affiliate websites. Tiered Affiliate Marketing - Multi tier marketing and commissions -Cross selling and up selling

Unit – II: Partnership With Affiliate Networks, AdSense & Ad Networks (12Hrs.)

Affiliate marketing softwares- Compensation methods, Current and past issues, Email spam, Search engine spam, Google slap, Adware, Trademark bidding, Cookie stuffing, Lack of self-regulation and industry standards.

Unit – III: Setting Up An Affiliate Website (12Hrs.)

Web design with reference to affiliating marketing, Capturing visitor credentials, Integrating social plugins, Integrating third party tools, Developing plugins, Add-ons, Apps and Widgets

Unit – IV: Strategy Planning (12Hrs.)

Locating and signing up with affiliate networks, implementing outbound tracking links, driving traffic to the website, affiliate marketing

Unit – V: Setting Up Affiliate Marketing Program (12Hrs.)

How to attract affiliates - Hosting and implementing an affiliate program
- Growing your Affiliate Numbers - Setting up an affiliate program -
Affiliate network service agreement - Merchants/publisher management
- Affiliate program promotion and content pages

Hands On /Skill: (15 Hrs.)

- Interaction with product expert
- To find out relevant 3rd party blogs and websites

Suggested Co-Curricular Activities:

- Quiz Programs
- Cooperative learning
- Seminar
- Examinations (Scheduled and surprise tests)

Reference Text Books:

1. Affiliate Marketing: How to Make Money and Create an Income in: Online Marketing &
2. Internet Marketing (Blog Promotion, Niche, Passive, Affiliate Business, Online Marketing For Beginners, Affiliates) Kindle Edition. By Andy Anderson (Author)
3. The Complete Guide to Affiliate Marketing on the Web: How to Use and Profit from Affiliate Marketing Programs Kindle Edition by Bruce C. Brown (Author)

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

BBA

Subject: Business Administration

Semester: IV

Course Title: Accounting for Managers Course Code: 20BACCAM44

No. of Hours: 75 Hrs.

LTP-410

Credits: 4

Objectives

- To introduce the basic theory, concepts and be able to understand an organization's financial Statements (income statement, balance sheet) accurately for a specific period.
- To enable students to prepare financial statements of companies.

Course Outcomes

CO1: Demonstrate the concepts and principles of accounting.

CO2: Prepare different types of subsidiary books.

CO3: Identify and rectify errors in books of accounts.

CO4: Compile data for preparation of financial statements

Unit - I: Introduction to Accounting: (12 Hrs.)

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

Unit - II: Subsidiary Books: (12 Hrs.)

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

Unit - III: Bank Reconciliation Statements: (12 Hrs.)

Need for Bank reconciliation – Reasons for difference between Cash Book and Pass Book Balance-Preparation of Bank Reconciliation Statement- problems on both favourable and unfavourable balances.

Unit - IV: Trial Balance and Final Accounts: (12 Hrs.)

Preparation of Trial balance - Preparation of Final Accounts: Trading account – Profit and

Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

Unit – V: Rectification of Errors:(12 Hrs.)

Errors – Types of Errors – Rectification of Errors (Problems)

Hands On /Skill: (15 Hrs.)

- Problem Solving Exercises
- Practice of provisions of Accounts
- Group Discussions on problems relating to topics covered in syllabus

Suggested Co-Curricular Activities:

- Quiz Programs
- Cooperative learning
- Seminar
- Examinations (Scheduled and surprise tests)

Prescribed Text Book

1.S.P.Jain& K.L Narang, Accountancy-I, Kalyani Publishers

Reference Books

1.T.S.ReddyA.Murthy, Financial Accounting,Margham Publications

2.R L Gupta & V.K Gupta , Principles and Practice of Accounting, Sultan Chand & Sons 3. Tulasian, Accountancy -I, Tata McGraw Hill Co.

M ARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

BBA

Subject: Business Administration

Semester: IV

Course Title: E-Commerce

Course Code: 20BACCEC44

No. of Hours: 75 Hrs.

Credits: 4

LTP: 410

Course objective:

- To Equip knowledge about the concepts, strategies and techniques that can be used to build profitable websites

Course outcomes:

CO1: Explain the fundamental concepts of E - commerce.

CO2: Demonstrate different models and methods of E - payments.

CO3: Examine the ethical, social and security issues in E - Trade.

CO4: Develop webpage for business enterprises.

Unit - I: Introduction: (12 Hrs.)

Meaning, nature, concepts, advantages, disadvantages and reasons for Transacting online, Types of E - Commerce, E- Commerce Business Models (introduction, Key elements of a Business Model and categorizing major E- Commerce business models), forces behind e- Commerce.

Unit - II: Technology used in E- Commerce: (12 Hrs.)

The dynamics of World Wide Web and Internet (meaning, evolution and features); Designing, building and launching e- commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in – house development of a website)

Unit - III: Security and Encryption: (12 Hrs.)

Need and concepts, the e- commerce security environment: (dimension,

definition and scope of security), security threats in the E – Commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber – vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

Unit - IV: On-Line Business Transactions: (15 Hrs.)

Meaning, purpose, advantages and disadvantages of Transacting online, E - commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e- tailing
Popularity, benefits, problems and features, online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, online shopping (Amazon, Snap deal, Alibaba, Flipkart, etc.) Payment gate ways (NFT, RTGS and NPCI)

Unit - V: Website Designing (15 Hrs.)

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Hands On /Skill: (15 Hrs.)

- Group Discussions relating to topics covered in syllabus

Co-Curricular Activities:

- Book Reading
- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Group Discussions on problems relating to topics covered in syllabus

Reference Books:

- Kenneth C.Laudon and Carlo GuericioTraver, E - commerce, Pearson Education.
- David W hitley, E- Commerce: strategy, Technology and Applications, Mc Graw Hill Education.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8
(Affiliated to Krishna University, Machilipatnam)

SYLLABUS
BMS, BBA

Subject: Commerce & Management Studies **Semester: IV**
Course Title: Production & Operations
Management **Course Code: 20CMCCPM44**
No. of Hours: 75 Hrs. **LTP-410** **Credits:4**

Objectives

- To understand basic Production Management process and insight into production Management Environment
- To understand the importance of standardization of Work process and Maintenance of Quality

Course objectives:

CO1: Describe the concepts of Production and Operations Management
CO2: Explain the process of plant layout and plant location
CO3: Determine the Production planning and Production control
CO4: Enumerate the work-study methods and quality management techniques

Unit - I: Introduction (12 Hrs.)

Production management – meaning, functions and scope of production management, Production system types of Production system, concept of Production and Operations management– Product design, Process Design, Production Design-Factors influencing Product Design , Approaches to Product Design

Unit - II: Plant Layout & Location (12Hrs.)

Plant Location – Introduction, need for selecting suitable location, factors influencing plant location and plant location problems,

Advantages of urban – semi urban and rural location. Factor influencing plant layout – Types of layout

Unit - III: Production Planning And Control (12 Hrs.)

Production planning and control: Meaning, objectives, scope and functions of PPC. Production planning and control in different production systems. Production planning – routing, scheduling, dispatching and follow up. Production control – basic types of production control. Purchasing and Material management: Objectives and importance of Material management An introduction to ERP system

Unit IV: Work Study (12 Hrs.)

Work study – Meaning, objectives, techniques and steps involved in work study. Method study – Meaning, objectives and steps. Principles and charts of method study. Work measurement – Meaning, objectives, steps and techniques of work measurement. Allowance and comparison of various techniques.

Unit V: Quality Management (12 Hrs.)

Quality – Quality assurance – acceptance sampling – quality control techniques – quality control charts – variable charts and attribute charts, ISO 2000 system, TQM and six sigma approaches to Quality Management

Hands On /Skill: (15 Hrs.)

- Determining best location for the plant
- Case study on TQM practices in Tayota
- Analysis of various material handling techniques

Suggested Co-Curricular Activities:

- Quiz Programs

- Cooperative learning
- Seminar
- Examinations (Scheduled and surprise tests)
- Case studies

References Book:

1. Production and operation management: Aswathappa K, Himalaya publishers
2. Production and management: SN chary, Tata McGraw Hill

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C)

Subject: Commerce & Management Studies Semester: IV

Course Title: Auditing

Course Code: 20CMCCAU44

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Objectives

- To understand the financial state of affairs and Auditing.
- To interpret company audit report.

Course outcomes

CO1: Identify the financial state of affairs and corporate frauds.

CO2: Classify different types of Audits in various forms of organization.

CO3: Develop an audit programme for checking and internal controlling of an organization.

CO4: Analyse and interpret cash and trading transactions of a business.

Unit - I: Auditing (12 Hrs.)

Meaning – Objectives – Importance of Auditing - Auditor's Qualifications – and disqualifications - Appointment and Reappointment – Rights, duties, liabilities of Auditor

Unit - II: Types of Audit (12 Hrs.)

Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits. - Auditing as a Vigil Mechanism – Role of Auditor in checking corporate fraud

Unit - III: Planning of Audit (12 Hrs.)

Steps to be taken at the commencement of a new audit - Audit programme - Audit notebook - Internal check, internal audit and internal control.

Unit - IV: Vouching Vs Verification (12 Hrs.)

Vouching of cash receipts and expenditure – Verification of assets and

liabilities. – Investigation.

Unit - V: Company Audit and Auditors Report (12 Hrs.)

Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

Skills / Hands on: (15 Hrs.)

- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
- Collect the information about types of audit conducted in any one Organization

Co-Curricular Activities:

- Seminars
- Guest lecture by an auditor
- Collection of audit reports
- Group Discussions
- Draft an audit program
- Power Point Presentations

Prescribed Text Books:

1. Pradeep Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice", Kalyani Publications, Ludhiana.

Reference Books:

1. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
2. S. K Basu, Aditya P. Tripathi, Pearson publications.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C) & BMS

Subject: Commerce & Management Studies Semester: IV

Course Title: Business Law

Course Code: 20CMCCBL44

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Objectives

- To impart basic knowledge of the important business legislation along with relevant case laws.
- To create awareness among students about cyber laws

Course Outcomes

CO1: Explain the concepts and essentials of a valid contract

CO2: Discuss the essentials of offer, acceptance and consideration.

CO3: Describe sale contracts, rights and duties of unpaid sellers and negotiable instruments.

CO4: Demonstrate an understanding of cyber laws.

Unit - I: Contract (12 Hrs.)

Meaning and Definition of Contract - Essential Elements of Valid

Contract - Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit - II: Offer, Acceptance and Consideration (12 Hrs.)

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

Unit - III: Capacity of the Parties and Contingent Contract (12 Hrs.)

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit - IV: Sale of Goods Act 1930 and Contract of Sale: (12 Hrs.)

Sale and Agreement to Sell - Implied Conditions and Warranties - Rights

of Unpaid Vendor- Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms

Unit - V: Acts in India (12 Hrs.)

Intellectual Property Rights – Patents Act 1970, Copy Rights Act 1957 – Consumer Protection Act 2019 - Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

Skills / Hands on: (15 Hrs.)

- Seminar
- Quiz
- Group Discussions
- Debate

Co-Curricular Activities:

- Seminar on Basics of Indian Contract Act,1872
- Quiz programs
- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act,1872
- Making a sale by abiding rules of Sale of Goods Act,1930
- Guest lecture by a Lawyer/Police officer
- Celebrating consumer's day by creating awareness among the students
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Prescribed Text Books:

1. J. Jays ankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.

Reference Text Books:

1. Balachandram V, Business law, Tata Mc Graw Hill.
2. Tulsian, Business Law, Tata Mc Graw Hill.
3. Pillai Bhagavathi, Business Law, SChand Publications.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C)

Subject: Commerce & Management Studies Semester: IV

Course Title: Corporate Accounting Course Code: 20CMCCA44

No. of Hours: 75 Hrs. LTP: 410 Credits: 4

Course Objectives

- To acquaint students' knowledge on Bonus issues of shares.
- To understand the procedure of valuation of shares & goodwill and internal reconstruction

Course Outcomes

CO1: Explain accounting procedures for share capital and debentures.

CO2: Determine the value of goodwill and equity share of a firm.

CO3: Prepare company final accounts.

CO4: Apply accounting treatment for internal reconstruction.

Unit - I: Right Issue and Bonus share (12 Hrs.)

Concept & process of book building – Issue of rights and bonus share – (preparation of Journal and Ledger).

Unit - II: Payback of share (12 Hrs.)

Meaning - Objects -Advantages and Disadvantages of Payback of shares (preparation of Journal and Ledger).

Unit - III: Valuation of Goodwill (12 Hrs.)

Need and methods – Normal profit Method, Super Profits Method – Capitalization Method (including problems)

Unit - IV: Valuation of Shares (12 Hrs.)

Meaning-Need for Valuation –Objective- Methods of Valuation – Net assets method, yield basis method, Fair value method (including problems)

Unit - V: Internal Reconstruction (12 Hrs.)

Accounting Treatment –preparation of final statements after reconstruction – Recording of transaction relating to Internal Reconstruction using computers

Skill/ Hands – on: (15 Hrs.)

- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
-

Co-Curricular Activities:

- Assignments
- Problem Solving Exercises
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

Prescribed text book

1. Corporate Accounting –RL Gupta & Radha swami

Reference text books

1. Advanced Accounting: Jain and Narang

2. Advanced Accounting: R.L. Gupta and M.Radhaswamy, S Chand.

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA - 8

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SYLLABUS

B.Com. (G, T, C)

Subject: Commerce & Management Studies Semester: IV

Course Title: Cost & Management

Accounting

Course Code: 20CMCCCM44

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Objectives

- Enable the students to explain the basic concepts in costing and how costs are presented in financial statements.
- Enable to understand the Cost related issues in Manufacturing concerns

Course Outcomes

CO1: Explain cost concepts and classifications.

CO2: Determine the elements of cost.

CO3: Explain concepts of management accounting.

CO4: Analyse Financial Statements of various organizations.

Unit - I: Introduction (12 Hrs.)

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions - Elements of Cost - Preparation of Cost Sheet (including problems)

Unit - II: Material and Labour Cost (12 Hrs.)

Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour cost – Methods of Payment of Wages - Incentive Schemes - Time Rate Method, Piece Rate Method, Halsey, Rowan Methods

Unit - III: Job Costing and Batch Costing (12 Hrs.)

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet

and Batch Costing (including problems)

Unit - IV: Financial Statement Analysis and Interpretation (12 Hrs.)

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis - Comparative Analysis –Common Size Analysis and Trend Analysis (including problems)

Unit - V: Marginal Costing (12 Hrs.)

Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Skills / Hands on: (15 Hrs.)

- Prepare a Cost sheet of a company
- Practice of Terminology of Cost and Management accounting
- Prepare Marginal cost statement of a company
- Prepare Financial Statement Analysis and Interpretation
- Practice on Job Costing and Batch costing

Co-Curricular Activities

- Seminars
- Power Point Presentations
- Debate
- Assignments
- Guest lecture by CMA official

Prescribed Text Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.

Reference Books

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
2. Nigam&Sharma–Cost Accounting Principles and Applications, S.Chand& Sons.
3. S.N. Maheswari – Principles of Management Accounting, Sultan Chand & Sons.
4. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

BMS, BBA

Subject: Commerce & Management Studies Semester: IV

Course Title: Entrepreneurship Development

Course Code: 20CMCCED44

No. of Hours: 75 Hrs. LTP-410

Credits: 4

Objectives:

- To develop the intuition of Entrepreneurship
- To make the students understand favourability of Entrepreneurship in India

Course Outcomes:

CO1: Understand the features and skills of Entrepreneurs

CO2: Demonstrate Entrepreneurship and sources of Innovation in business

CO3: Analyse the social entrepreneurs and their objectives.

CO4: Prepare business plans and deal venture capital issues.

Unit - I: Entrepreneurship: (12 Hrs.)

Who is an entrepreneur, characteristics, types, entrepreneur & entrepreneurship, skills, differences Strategic planning for business; steps in strategic planning. Managing growth; valuation of a new company; harvesting and exit strategies; corporate entrepreneurship.

Unit - II: Entrepreneurship Development, Creativity and Innovation: (12 Hrs.)

Entrepreneurship development programmes: Need for EDPs- Objectives of EDPs-Content of EDPs-Phases of EDPs- Evaluation of EDPs. Sources of innovation in business; managing organizations for innovations and positive creativity.

Unit - III: Social Entrepreneurship: (12 Hrs.)

Introduction to social entrepreneurship; characteristics and role of social entrepreneurs; innovation and entrepreneurship in a social context; start-up and early stage venture issues in creating and sustaining a non-profits organizations; financing and risks. Women entrepreneurship, scope, growth & trends in women entrepreneurship.

Unit - IV: Family Business And Entrepreneurship: (12 Hrs.)

The Entrepreneur; role and personality; family business: concept, structure and kinds of family firms; culture and evolution of family firm; managing business, family and shareholder relationships; conflict and conflict resolution in family firms; managing leadership, succession and continuity; women's issues in the family business; encouraging change in the family business system.

Unit - V: Project Plan & Investment Analysis: (12 Hrs.)

Business planning process: Introduction, business plan process- Marketing plan- Production/ operation plan-Organization plan-financial plan- final project report with feasibility study. Arrangement of funds; traditional sources of financing, loan syndication, role played by commercial banks, appraisal of loan applications by financial institutions, venture capital.

Hands On /Skill: (15 Hrs.)

- Talk with women entrepreneur
- Debate on skills required to be an entrepreneur
- Seminar on different strategies to develop start-ups

Suggested Co-Curricular Activities:

- Quiz Programs
- Cooperative learning
- Seminar
- Examinations (Scheduled and surprise tests)
- Case studies
- Debate on 'Is entrepreneur born or made?'

Reference Books:

1. Production and operation management: Aswathappa K, Himalaya publishers
2. Production and management: SN chary, Tata McGraw Hill

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SYLLABUS

BMS

Subject: Commerce & Management Studies Semester: IV

Course Title: Financial Management Course code: 20CMCCFM44

No. of Hours: 75 Hrs. LTP: 410 Credits: 4

Objectives:

- To equip students with knowledge to understand financial concepts
- To understand different financial decision and its applications.

Course Outcomes:

CO1: Demonstrate the concept and functions of finance

CO2: Evaluate the project appraisal techniques

CO3: Determine and analyse the cost of capital and capital structure

CO4: Compute working capital requirements of a manufacturing company

Unit - I: Nature of Financial Management (12 Hrs.)

Meaning and scope of finance function - Goals of financial management: Profit maximization - Wealth maximization - Importance of financial management. – Time preference for Money – Present & Future value for single cash flow and annuity (Problems)-Agency problems.

Unit - II: Capital Budgeting (12 Hrs.)

Capital Budgeting Process –Project Appraisal techniques –Risk analysis in capital budgeting (Risk adjusted discount model and sensitivity analysis)

Unit - III: Cost of Capital and Leverages (12 Hrs.)

Concept: - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital – Operating, financial leverages and combined leverage.

Unit - IV: Capital structure (12 Hrs.)

Meaning -Factors affecting capital structure -Capital structure Theories: Relevance and irrelevance (only theory)

Unit - V: Working capital management (12 Hrs.)

Concept - Liquidity vs. Profitability- Determinants of working capital - Components of working capital - Computation of working capital requirement.

Skill/ Hands – on: (15 Hrs.)

Business Plan: Students should be asked to prepare a Business Plan and present it at the end of the semester. This should include the following:

Executive Summary

- Overview of Business and industry analysis
- Description of recommended strategy and justification
- Broad functional objectives and Key Result Areas.

Co-Curricular Activities:

- Spreadsheet with 5-year P&L, Balance Sheet, Cash Flow projections, with detailed worksheets for the revenue and expenses forecasts.
- Analyzing Mission and Vision statements of a few companies and comparing them.
- Applying Michael Porter's model to an industry (Retail, Telecom, Infrastructure, FMCG, Insurance, Banking etc.

Prescribed Text Book:

1. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.

Reference Books:

1. V.K. Saxena and C.D.Vashis, Essentials of Financial Management, Sultan Chand and Sons, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice - Tata McGraw Hill, New Delhi.

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SYLLABUS

B.Com (G & T)

Subject: Commerce & Management Studies Semester: IV

Course Title: Fundamentals of GST Course Code: 20CMCCGS44

No. of Hours: 75 Hrs. LTP: 410 Credits: 4

Course Objectives

- To equip students a general understanding and application of GST law
- To acquire knowledge on filing of GST returns

Course Outcomes

CO1: Demonstrate an understanding of the fundamental concepts of GST.

CO2: Determine the taxable event as per GST Act.

CO3: Analyse the provisions of levy, collection & input tax credit.

CO4: Classify intra and interstate GST transactions.

Unit - I: Introduction: Overview of GST: (12 Hrs.)

Concepts –Taxes Subsumed under GST – Components of GST - GST Council- Advantages of GST-GST Registration.

Unit - II: GST Principles: (12 Hrs.)

Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST - Taxes and Duties outside the purview of GST- Taxation of Services

Unit - III: Tax Invoice: (12 Hrs.)

Bill of Supply- Transactions Covered under GST - Composition Scheme Reverse Charge Mechanism- Composite Supply -Mixed Supply.

Unit - IV: Time of Supply of Goods & Services: (12 Hrs.)

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.

Unit - V: GST Returns: (12 Hrs.)

Regular Monthly Filing Returns - Composition Quarterly Filing Returns - GSTR- 1, GSTR- 2, GSTR 2A, GSTR- 3, GSTR 3B -Annual Returns GSTR- 9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

Skills/Hands-on: (15 Hrs.)

- Seminars
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices

Suggested Co-Curricular Activities:

- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

Prescribed text book:

1.T. S. Reddy and Dr. Y. Hari Pras ad R eddy, Business Taxation (Goods and Services Taxes),Margham Publications.

Reference text books:

1.Taxmann's Basics of GST.

2Taxmann's GST: A practical Approach.

3 Theory & Practice of GST, Srivathsala, Himalaya Publishing

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SYLLABUS

BMS, BBA

Subject: Commerce & Management Studies Semester: IV

Course Title: Human Resource

Management

Course Code: 20CMCCHR44

No. of Hours: 75 Hrs.

LTP-410

Credits: 4

Objectives:

- To understand the effective and efficient utilization of valuable human capital resource in an organization.
- To familiarise with HR operations like strategizing, recruiting and selecting employees, training and compensating them, and evaluating their performance.

Course Outcomes:

CO1: Understand the concept of human resource management and its relevance.

CO2: Demonstrate industrial relations.

CO3: Familiarize elements of the HR functions like recruitment, selection, training and development, etc

CO4: Analyse the issues and the strategies to select and develop manpower resources.

Unit - I: Human Resource Management: (12Hrs.)

Concept, Functions, roles, significance and Objectives.. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity.

Unit - II: Human Resource Planning (12Hrs.)

Job analysis – Uses, methods, Objectives, Job description & Job specifications. Objectives and Process of Human Resource Planning Recruitment-process, Selection & Orientation: internal & External sources, selection process, orientation process.

Unit - III: Training: (12Hrs.)

Concept, Needs, Systematic approach to training, Methods of training.
Management development:
Concept & Methods. HRD definition, goals and challenges

Unit - IV: Performance appraisal system: (12Hrs.)

Concept, uses of performance appraisal, performance management methods, Compensation: Steps of determining compensation, components of pay structure, factors influencing compensation levels.

Unit - V: Industrial Relations: (12Hrs.)

Introduction to Industrial Relations, types, functions, problems, grievance, concepts, causes & grievance redressal machinery, discipline concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

Hands On /Skill: (15 Hrs.)

- Job analysis for a particular job
- Presentation on recruitment process in MNCs
- Analyse the challenges faced by HR
- Case study on industrial relations

Suggested Co-Curricular Activities:

- Quiz Programs
- Cooperative learning
- Seminar
- Examinations (Scheduled and surprise tests)
- Case studies

Reference Textbooks:

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Human Resource and Personnel Management - K. Aswathappa – Tata Mc Graw Hill Publishing Co. Ltd.
3. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
4. Dessler, G: Human Resource Management, Pearson.
5. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.

MARIS STELLACOLLEGE (AUTONOMOUS), VIJAYAWADA-8
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SYLLABUS
B. Com (T)

Subject: Commerce & Management Studies **Semester: IV**
Course Title: Income Tax Practice
& Procedures – II **Course Code: 20CMCCIP44**
No. of Hours: 75Hrs. **LTP: 410** **Credits: 4**

Objectives

- To gain knowledge and insight into the procedural aspects
- To understand procedural aspects assessments

Course Outcomes

CO1: Compute total income & tax liability of partnership firm and AOP.

CO2: Assess the total income of companies.

CO3: Demonstrate an understanding of powers of income tax authorities.

CO4: Explain the concepts of tax planning in case of individuals and HUF.

Unit - I: Assessment of Partnership Firms and Association of persons (12 Hrs.)

Computation of total income for partnership firms – PFAF, assessment of partnership firms as such, AOP (only theory) set off and carry forward of losses. Deductions allowed.

Unit - II: Assessment of Companies (12 Hrs.)

Definition – Residence of a Company – Special provisions in computation of profits from business – Deductions from Gross Total Income – Rates of tax, Tax on distributed profits.

Unit - III: Income Tax Authorities: (12 Hrs.)

Income Tax Authorities – Central Government – CBDT – Director General/Director – Chief Commissioner or Commissioner of Income Tax

– Assessing Officer.

Unit - IV: Tax Planning: (12 Hrs.)

Differences between Tax Planning, tax avoidance, tax evasion and tax management – Tax planning with reference to setting up a new business – form and size.

Unit - V: Tax Planning in case of financial and managerial decisions (12 Hrs.)

Absorptions, Mergers, De mergers and Takeovers Own or lease – Make or buy decisions – Repairs, replace, renewal or renovation of assets – shut down or continue decision.

Hands On /Skill (15 hours)

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of Provisions of Taxation

Co-Curricular Activities:

- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by SYLLABUS

Prescribed text book

1. Income Tax Practice-V, P Gaur & Narang.

Reference textbook

1. Income Tax: B. Lal, Pearson Education.
2. Students Guide to Income Tax – Vinod Singhani

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

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SYLLABUS

B.Com. (G, C) & BMS

Subject: Commerce & Management Studies Semester: IV

Course Title: Income Tax Law &

Practice

Course Code: 20CMCCIT44

No. of Hours: 75 Hrs.

LTP: 410

Credits: 4

Course Objectives

- To gain knowledge and insight into the procedural aspects various heads of incomes
- To understand the assessment of individuals on various status

Course Outcomes:

CO1: Demonstrate an understanding of concepts of income tax.

CO2: Determine the residential status of a person.

CO3: Compute the income under different heads of income.

CO4: Compute Total Income & Tax liability.

Unit – I: Introduction (12Hrs.)

Income tax law – Basic concepts: Income, Person, Assessee, Assessment year, Previous year , Agricultural income (only theory) ,Permanent Account number (PAN) Residential status ,Incidence of Tax(problems), Income exempt from tax U/s 10.

Unit – II: Income from salary: (12Hrs.)

Allowances, perquisites, profits in lieu of salary (Gratuity, Pension), deductions from salary income, computation of salary income (including problems).

Unit – III: Income from House Property and Profits and Gains from Business: (12Hrs.)

Annual Value, Let-out/Self Occupied/Deemed to be Let-out house - Deductions from Annual Value - Computation of Income from House Property (simple problems) Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses –

Expenses Expressly Disallowed – Computation (including simple problems).

Unit – IV: Income from capital gains –Income from other sources (12Hrs.)

Income from capital gains (Including Problems of only exemptions 54, 54EC, 54B, 54F) – Income from other sources General and Specific Incomes (Only Theory)

Unit – V: Computation of total income of an individual: 12Hrs

Computation of total income of an individual and Deduction u/s 80 C (including problems).

Practical Lab:

Filing of returns: Manually, on – line filing of Returns of Income & TDS
Provision & Procedures of compulsory on – line filing of returns for specified assesses.

Skill / Hands on (15 Hrs.)

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation

Suggested Co-Curricular Activities:

- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

Prescribed text book:

- Gaur and Narang; Income Tax Law and Practice, Kalyani Publishers, New Delhi

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8
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SYLLABUS
B.Com. (G, T, C) & BMS

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Management

Accounting

Course code: 20CMSEC11MA4

No. of Hours: 75Hrs.

LTP: 302

Credits: 4

Objectives

- To understand the fundamentals of accounting discipline in organizational context.
- To analyse and interpret the financial statements by using management accounting tools and techniques

Course Outcomes

CO1: Understand the nature and scope of management accounting, financial accounting and cost accounting.

CO2: Compute ratios and draw inferences.

CO3: Analyse the performance of the organization by preparing funds flow statement and cash flow statements

CO4: Prepare cash budget, fixed budget and flexible budget.

Unit - I: Introduction (10 Hrs.)

Nature & Scope of Management Accounting – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Tools of Management Accounting.

Unit - II: Ratio Analysis (12 Hrs.)

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios – Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios, Calculation and interpretation. (including problems)

Unit - III: Fund Flow and Cash Flow Analysis (10 Hrs.)

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement

–Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement.

Unit – IV: Cash Flow Analysis (10 Hrs.)

Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds Flow Statement.

Unit - V: Budgeting and Budgetary Control (10 Hrs.)

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure – Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Preparation of cash budget, fixed budget and flexible budget.

References

1. S.N. Maheswari, Management Accounting and financial control Sultan Chand and Sons.
2. Manmohan & Goyal, Principles of Management Accounting, Publisher: PHI Learning
3. SP Jain and KL Narang Cost and Management Accounting
4. Horn green and Sundlem Introduction to Management Accounting Publisher: PHI Learning
5. M.N. Arora, Cost and Management Accounting Vikas Publishing House PVT Ltd.,
6. Khan & Jain, Management Accounting: Text, Problems & Cases Tata McGraw Hill (TMH)

Hands On /Skill: (23 Hrs.)

- Practice of Techniques of Management Accounting using small study of sample
- Group Discussions on Budgets and Budgetary Control
- Simple project work by collecting the reports from the company's website and submit a brief report after analysing such data.

Co- Curricular Activities:

- Book Reading

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co- operative learning
- Individual / Group Field Studies
- Collection of reports from the company's website and submit a brief report after analysing such data.
- Interaction with Area Specific Experts.
- Fieldwork/Project work

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA -8

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SYLLABUS

B.Com. (G, T, C) & BMS

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Cost Control Techniques Course Code: 20CMSEC12CC4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To make better business decisions centered on financial planning and analysis.
- To learn the integration of budgeting and forecasting which associate with the business strategy

Course Outcomes

CO1: Explain the cost control concepts

CO2: Apply overheads on the basis of Activity Based Costing.

CO3: Evaluate techniques of cost audit and rules for cost record

CO4: Interpret marginal cost and standard cost techniques

Unit - I: Introduction-Nature and Scope (10 Hrs.)

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction - Difference between Cost Control and Cost Reduction –Meaning of cost audit – Types of Cost Audit – Auditing techniques.

Unit - II: Activity Based Costing (10 Hrs.)

Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC.

Unit - III: Cost Volume Profit Analysis (CVP Analysis) (11 Hrs.)

Applications of Marginal Costing – Profit planning – Evaluation of Performance - fixing selling price – Key Factor – Make or Buy decision – Accept or Reject - closing down or suspending activities.

Unit - IV: Standard Costing and Variance Analysis (10 Hrs.)

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating to material and labour.

Unit - V: Application of Modern Techniques (11 Hrs.)

Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

Hands On/Skill: (23 Hrs.)

- Problem Solving Exercises
- Practice of Provisions of Cost Accounts
- Group Discussions on problems relating to topics covered in the syllabus

Co- Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Group Discussion

Prescribed text books

1. SP Jain and KL Narang Cost and Management Accounting.
2. M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, Cost Accounting S. Chand Company Private Limited, New Delhi
3. M. N. Arora, Cost Accounting: Principles & Practice Book, Vikas Publishing House Private Limited

References

1. JK Mitra Advanced Cost Accounting:, New Age International
2. SN Maheswari Advanced Cost Accounting: S. Chand and Company Private Limited, New Delhi.

B.Com. (G), BMS, & BBA

Subject: Commerce & Management Studies Semester: V/VI

Course Title: Advertising & Media

Planning

Course Code: 20CMSEC21AM4

No. of Hours: 75 Hrs.

LTP-302

Credits: 4

Objectives

- To explore various types of advertising and media tools.
- To analyse the strategies and tools implemented in advertising and media

Course Outcomes

CO1: Explain the legal and ethical issues in advertising

CO2: Demonstrate the skills on creating and developing advertisements

CO3: Identify the advances in the current media industry.

CO4: Build a plan for an advertising media campaign.

Unit - I: Introduction, Nature and Scope (10 Hrs.)

Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit - II: Strategies of Advertisements (12 Hrs.)

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit - III: Process of Advertisement (10 Hrs.)

Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit - IV: Media Planning (10 Hrs.)

Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media

Unit - V: Analysis of Market Media (10 Hrs.)

Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Hands On/Skills: (23 Hrs.)

- Survey on the advertisements of existing products
- Creation of advertisement for selected product.
- Design slogans and strategies

Co-Curricular Activities

- Debates
- Seminars
- Group Discussions
- Quiz
- Assignments
- Case studies
- Compilation of paper cuttings
- Preparation of related videos.

References:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri & Jain Shruti - Advertising Management - Oxford university Press

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWAD A -8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (T)

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Tax Planning and

Procedure

Course Code: 20CMSEC21TP4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To acquire knowledge about TDS, TCS and Online filing of Tax returns.
- To equip students with various foreign collaborations.

Course Outcomes

CO1: Understand the concept of foreign income.

CO2: Apply the provisions for relief of Double Taxation for Domestic companies

CO3: Ability to file online returns of income.

CO4: Prepare TDS/TCS and online filing of Tax returns.

Unit - I: Tax planning on Foreign income (10 Hrs.)

Selling in domestic or foreign market - Avoidance of double taxation agreement - Foreign collaborations and joint ventures.

Unit - II: Foreign Collaborations (10 Hrs.)

Incidence of tax on Domestic companies - Provisions for relief in respect of Double taxation - Double Taxation Avoidance Agreement

Unit - III: Tax Payment- Penalties (10 Hrs.)

Advance Payment of Tax - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates for the Payment of Advance Tax - Consequences of Non-payment of Advance Tax- Refund of tax, interest on refund – Appeals and Revisions

Unit - IV: Returns Filing (11Hrs.)

Procedure for Assessment - Filing of Return – Prescribed Forms for filing of Returns – PAN & TAN - On-line filing of Returns- 26 AS - Traces.

Unit - V: TDS &TCS and e-Filing (11Hrs.)

TDS-TCS- Provisions in brief relating to TDS/TCS- Schedule for deposit & Submission of Returns of TDS- Form-16 generation.

Hands On /Skill: (23 Hrs.)

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Prescribed text book:

- Vinod K. Sinhanian & Monica Sinhanian , Income Tax
Taxmann Publications Pvt. Ltd, New Delhi.

Reference Books:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta,
Bharat Law House Pvt. Ltd, New Delhi.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G), BMS & BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Sales Promotion &

Practice

Course Code:20CMSEC22SP4

No. of Hours: 75 Hrs.

LTP-302

Credits: 4

Objectives

- To learn sales promotion strategies and attain awareness about ethical and legal issues.
- To examine the process of recruitment and selection of sales personnel

Course Outcomes

CO1: Explain the concepts of creativity in sales promotion

CO2: Demonstrate new trends in sales Promotion

CO3: Apply designing techniques for sales promotion events

CO4: Evaluate sales territories to reach targets

Unit - I: Introduction to Sales Promotion: (10 Hrs.)

Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.

Unit - II: Sales Promotion and Product Life Cycle: (10 Hrs.)

Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.

Unit - III: Strategies and Promotion Campaign: (12 Hrs.)

Tools of Sales Promotion - Displays, Demonstration, Fashion Shows,

Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion.

Unit - IV: Salesmanship and Sales Operations: (10 Hrs.)

Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

Unit - V: Sales force Management and Designing: (10 Hrs.)

Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

Hands On/Skills: (23 Hrs.)

- Design special tools and techniques for sales promotion
- Plan for sales promotion of a product
- Review on success stories of sales promotion agencies

Co-Curricular Activities

- Debates
- Seminars
- Group Discussions
- Quiz
- Assignments
- Case studies
- Compilation of paper cuttings
- Preparation of related videos.

References:

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
3. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA -8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (T)

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Tally with GST

Course Code: 20CMSEC22TG4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To equip students with application of Tally Software with GST provisions
- To equip students with knowledge relating to various GST provisions
-

Course Outcomes

CO1: Understand the concept of Liability and Payment of GST

CO2: Generate financial and VAT reports for managerial decisions.

CO3: Prepare a new company in Tally with GST components and establish environment for GST Voucher entry.

CO4: Apply for online payment of GST through GST Portal.

Unit- I: GST- Liability and Payment (10 Hrs.)

Output tax liability - Input tax credit utilization - Schedule for payment of GST- Interest/penalty for late/non-filing of return - Payment of GST- GST Network

Unit - II: GST – Accounting Masters and Inventory Masters in Tally (12 Hrs.)

Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups, Stock Items and Unit of Measure

Unit - III: GST Voucher Entry (10 Hrs.)

GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and

Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit - IV: GST Returns (10 Hrs.)

Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit - V: Payment of GST online (10 Hrs.)

Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

Hands On /Skill: (23 Hrs.)

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.

Co- Curricular Activities:

- Seminars on different topics of customs
- Quiz Programs
- Invited lectures and presentations on related topics

Prescribed text book:

1. V.S.Datey: Indirect Taxes Law & Practice.

Reference Books:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8
(Affiliated to Krishna University, Machilipatnam)

SYLLABUS
B.Com. (G, T, C)

Subject: Commerce & Management Studies **Semester: V/VI**
Course Title: E-Commerce I **Course code: 20CMSEC31EC4**
No. of Hours: 75 Hrs. **LTP: 302** **Credits: 4**

Objectives

- To Equip knowledge about the concepts, strategies and techniques that can be used to build profitable websites.
- To identify the importance of security in e commerce

Course Outcomes

CO1: Understand the mechanism of e commerce

CO2: Extend the specialization in website designing for e commerce

CO3: Enhance their skills in operational services of e commerce

CO4: Summarize the activities of e commerce and payment system mechanism.

Unit - I: Introduction (10 Hrs.)

Introduction - Definition – importance - Nature and scope of e commerce
- Advantages and limitations - Types of ecommerce – B2B, B2C, C2B, C2C - E- Commerce Business Models, Key elements of a Business Model and categorizing major E- Commerce e business models - forces behind e- Commerce.

Unit - II: Technology used in E Commerce: (10 Hrs.)

The dynamics of World Wide Web and Internet - meaning, evolution and features- Intranet Vs Internet. Designing, building and launching e-commerce website - A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in – house development of a website.

Unit – III: Security and Legal Aspects (12 Hrs.)

Security Environment – its preliminaries and precautions - Protecting E Commerce Communication Channels - Digital Signature – Working and legal position of Digital Signature – Cyber Law - Relevant Provisions of IT Act 2000.

Unit – IV: Operational Services of E Commerce (10 Hrs.)

E retailing – features- E Services - Banking, Insurance, Travel, Auctions, Learning, Publishing, Entertainment – On Line Shopping - (Amazon, Flip kart, Snap deal etc.), Online Shopping Life Cycle.

Unit – V: E Payment System (10 Hrs.)

E Payment System- E Payment Process – E Payment Benefits – Methods of E Payment System – Credit Cards, Debit Cards, E Cash, Smart Cards, E Money, E Purse/Digital Wallet, - Payment Gateways –Working of payment gateways – Online Banking – importance, limitations, services.

References

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application. McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication
6. Dr.Pratikkumar Prajapati, Dr.M.Patel, E Commerce, Redshine Publication

Hands On /Skill: (23 Hrs.)

- Conduct surveys on pros and cons of ecommerce
- Group Discussions.
- Developing Website.
- Fieldwork/Project work Report

MARIS STELLA COLLEGE (AUTONOMOUS), VIJAYAWADA – 8
(Affiliated to Krishna University, Machilipatnam)

SYLLABUS
B.Com. (G), BMS & BBA

Subject: Commerce & Management Studies **Semester: V/VI**
Course Title: Financial Institutions &
Markets **Course code: 20CMSEC31FI4**
No. of Hours: 75 Hrs. **LTP: 302** **Credits: 4**

Objectives

- To familiarise with the financial institutions, markets and regulations
- To learn the role of different international financial institutions in economic development.

Course Outcomes

CO1: CO1: Explain the Components of Indian Financial System
CO2: Demonstrate the structure of the Indian Financial Institutions
CO3: Analyse the operations of capital and money Markets
CO4: Organise different financial instruments in the business

Unit – I: Introduction to Financial System: (10 Hrs.)

Introduction-Functions of Financial System-Components of Indian Financial system- overview: Before Independence, after Independence, after 1990's-Financial system and Economic development.

Unit - II: Financial Institutions: (12 Hrs.)

Indian Banking system: Banking Institutions-Classification of Banks, Non-Banking Institutions: Development finance institutions, Investment Institutions, Non-banking Financial companies- Regulatory framework of NBFCs

Unit - III: International Financial Institutions:(10 Hrs)

Overview of Global Financial Institutions- Role of International Bank for Reconstruction and Development(IBRD)-International Monetary Fund(IMF)-Asian Development Bank(ADB)-European Central Bank(ECB)

Unit - IV: Financial Markets: (10 Hrs.)

Functions- Capital market: Introduction, meaning, objectives, importance, functions, structure of Indian Capital Market-Primary and secondary market.

Unit - IV: Money Market: (10 Hrs.)

Money market: Importance, Constituents, Instruments of Money markets- Foreign Exchange market

Hands On/Skill: (23 Hrs.)

- Practical exposure on stock exchange transactions
- Mock trading in a national stock exchange
- Presentations on components of financial system with real time examples
- Negotiations
- Group Discussions on strengths and weaknesses financial markets

Co- Curricular Activities:

- Survey on stock exchange transactions
- Cooperative learning
- Seminar
- Debats
- Group Discussion

Prescribed text book

1. Shashi K. Gupta, Nisha Aggarwal & Neeti Gupta: Financial Institutions and Markets , Kalyani Publishers

Reference books

1. Vasanth Desai :Development Banking-Issues and Options, Himalaya Publishers
2. LM Bhole-Financial Markets and Institutions, Himalaya Publishers
3. MY Khan Industrial Finance, Tata Mc Graw Hill Publishers
4. Avadhani- Marketing of Financial Services, Himalaya Publishing House
5. MY Khan- Indian Financial System, Himalaya Publishing House

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA -8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T & C)

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: E-Filing

Course Code: 20CMSEC32EF4

No. of Hours: 75 Hrs.

LTP : 302

Credits: 4

Objectives

- To acquire knowledge on e-filing of various Taxes
- To equip students with the process of e-filing of various Taxes

Course Outcomes

CO1: Understand and apply basic knowledge of Indian Tax System

CO2: Equip specialization in taxation system

CO3: Enhance their skills in presenting returns

CO4: Involve in activities of Chartered Accountants for filing returns

.

Unit - I: Introduction, Nature and Scope (10 Hrs.)

Introduction- Definition –importance and scope of returns--Types of Assessments –under Income Tax and Goods and Service Tax-Sources of income.

Unit - II: Returns filing under Income Tax (12 Hrs.)

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1, ITR2, ITR3, ITR4, For Firms and Companies ITR5, ITR6, ITR7.

Unit - III: Penalties and Prosecution under Income Tax (10Hrs.)

Non-payment, failure to comply, -Concealment-, Book Audit, Loans- International transactions, TDS

Unit – IV: Returns filing under Goods Service Tax (10Hrs.)

GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

Unit – V: Penalties and Prosecution under GST (10Hrs.)

Differences between fees and Penalty-Types of penalties under section

Hands On /Skill: (23Hrs.)

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Prescribed text book:

- Varun Panwar, Jyothi Mahajan Introduction to e-filing returns
MKM Publishers

Reference Books:

- Hemachandjain and H.N.Tiwari Computer Application in Business
Taxman's Publication
- SusheelaMadan Computer Application in Business MKM
Publishers

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8
(Affiliated to Krishna University, Machilipatnam)

SYLLABUS
B.Com (G), BMS & BBA)

Subject: Commerce & Management Studies **Semester: V/VI**
Course Title: Project Management **Course Code: 20CMSEC32PM4**
No. of Hours: 75 Hrs. **LTP: 302** **Credits: 4**

Objectives

- To learn the concepts and planning of project management
- To study contemporary tools and methods to meet the environment

Course Outcomes

- CO1:** Demonstrate the fundamental concepts of project management.
- CO2:** Evaluate project planning and implementation in the changing environment.
- CO3:** Explain the processes a practitioner undertakes to achieve project goals.
- CO4:** Analyze the contemporary project management tools and methodologies.

Unit - I: Introduction (10 Hrs.)

Meaning, Scope and Objectives, Types of projects - Generation and Screening of Ideas:

- Generation of ideas, Monitoring the Environment, Corporate Appraisal, Preliminary Screening – Problems of project management.

Unit - II: Analysis of project Proposal: Markets and Demand (10 Hrs.)

Analysis, Technical Analysis, Material Input, Manufacturing process, Technology – Product Mix – Estimation of sales and production, Machinery and Equipment Selection.

Unit - III: Project evaluation for selection (10 Hrs.)

PERT and CPM techniques, Time estimation, slack time and critical path and post project review.

Unit - IV: Human Aspects of Project Management (10 Hrs.)

Manpower planning – Human Ergonomics – Estimation – Prerequisites for Successful Project Implementation.

Unit - V: Scheduling the Project in a Global Business Environment: (12 Hrs)

Monitoring and Closing the Project in a global business environment, Monitoring and

Controlling the Project Work, Schedule and Cost, Controlling Scope, Closing the Project in a global business environment, Managing a project across geographical borders, Scope of the Project Deliverables

Hands On /Skill: (23 Hrs.)

- Manpower planning
- Apply PERT & CPM techniques in real-time project
- Report writing on generation and screening of ideas
- Case study on machinery and equipment selection process

Co-Curricular Activities:

- Peer learning
- Seminar
- Group Discussion
- Quiz

Reference books

1. Prasanna Chandra, Project: Planning, Analysis, Selection,
2. Implementation and Review, 'Tata Mc Graw Hill Publishing Co.'
3. V.A. Avadhani, Indian Capital Market, Himalaya Publishing House
4. James P Lewis, fundamentals of project management, 2006
5. Pinto, Jeffrey K., Project Management, Achieving Competitive Advantage, Prentice Hall 2009.
6. Project Management Institute, A Project management Body of knowledge.
7. Mantel, Samuel J., jack R. Meredith, Scott m. Shafer, Margaret M. Sutton, Project Management in practice, Wiley 2010.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA-8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Advanced Corporate

Accounting

Course Code: 20CMSEC41AC4

No. of Hours: 75 Hrs. LTP - 302

Credits: 4

Objectives

- To learn basic concepts and scope of Advanced Corporate Accounting
- To equip students with the knowledge of Accounting standards

Course Outcomes

CO1: Understand Corporate Accounting environment

CO2: Demonstrate the recording transactions relating to Purchasing of Business and Amalgamation

CO3: Explain the situations in Liquidations

CO4: Analyze the calculations relating to Amalgamations and holding companies

Unit - I: (10 Hrs.)

Purchase of Business Meaning - Purchase Consideration - Methods for determining Purchase Consideration - Discharge of Purchase Consideration - Accounting Treatment.

Unit - II: (12 Hrs.)

Amalgamation of Companies Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit - III: (10 Hrs.)

Internal Reconstruction of Companies Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit - IV: (10 Hrs.)

Accounts of Holding Companies Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements Legal requirements on Consolidation-Calculation of Minority Interest-Accounting treatment

Unit – V: (10 Hrs.)

Liquidation Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment.

Hands On /Skill: (23 Hrs.)

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA-8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Software Solutions

To Accounting

Course Code: 20CMSEC42SS4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To equip the students with latest software solutions
- Highlight the major accounting software's in India

Course Outcomes

CO1: Understand the various versions of Tally and other softwares.

CO2: Highlight the major accounting software in India.

CO3: Apply basics of accounting software into business firms for accounting transactions.

CO4: Integrate the concept of different Accounting software for accounting purposes.

Unit - I: (10 Hrs.)

Computerized Accounting Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

Unit - II: (10 Hrs.)

Introduction to Leading Accounting Software's - Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting.

Unit - III: (12 Hrs.)

Tally ERP-9 - Company Creation -Tally Start-up Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

Unit - IV: (10 Hrs.)

Tally- Accounting Masters- Groups- Create Ledgers- Alter & Delete - Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

Unit - V: (10 Hrs.)

Tally-Voucher Entry -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

Hands On /Skill: (23 Hrs.)

- Assignments including technical assignments like Working with Excel & Tally
- Field Visit to any firm
- Training of students by a related field expert.

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Prescribed text book:

- Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications

Reference Books:

1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
2. Tally 9.0 (English Edition), (Google eBook) Computer World
3. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA-8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Logistics Services

& Practice

Course Code: 20CMSEC51LS4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To understand logistics and supply chain management
- To equip the students with international Logistics and warehousing procedures

Course Outcomes

CO1: Appraise the Principles of Logistics and its informatics.

CO2: Examine the Financial Issues in Logistics sector performance.

CO3: Describe basic EOQ model and ABC analysis.

CO4: Determine warehouse safety rules, concepts of Retail Logistics and strategies of Supply Chain Management

Unit - I: (10 Hrs.)

Introduction Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics. Warehouse-Meaning - Types –Benefits of Warehousing. Transportation-Meaning - Types – Benefits. Courier/Express-Meaning- Courier Guidelines –Pricing in Courier -Express Sector for international and domestic shipping -Reverse logistics in e-commerce sector.

Unit - II: (10 Hrs.)

Global Logistics Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics -Forces driving Globalization- Modes of Transportation in Global Logistics Barriers to Global Logistics-Markets and Competition-Financial Issues in Logistics Performance.

Unit - III: (10 Hrs.)

Inventory Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material - ABC Analysis -VED, HML, - Material Requirement Planning (MRP)- meaning and Advantages Materials handling and storage systems - Principles of Materials Handling.

Unit - IV: (12 Hrs.)

Warehousing & Distribution Operations Need for Warehouse – Importance of warehouse- Stages involved receipt of goods- Advanced shipment notice(ASN)-Warehouse Activities-receiving, sorting, loading, unloading,

Picking, Packing and dispatch - safety rules and Procedures to be observed in a Warehouse.

Unit - V: (10 Hrs.)

Retail Logistics and Supply Chain Management Concepts of Retail Logistics and supply chain- Supply chain efficiency - Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

Hands On /Skill: (23 Hrs.)

- Visit local logistic providers
- Case studies on financial issues
- Debate on storage processes

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Prescribed text book:

- Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

Reference Books:

- Vinod V Sople (2009) Logistic Management (2ndEdn.) Pearson Limited.
- Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2002

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA-8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: EXIM Procedure

& Practice

Course Code: 20CMSEC52EI4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To equip the students with EXIM policies and procedures
- To gain awareness on documentation and payment procedures in foreign trade.

Course Outcomes

CO1: Understand the significance of Export and Import Management and its role in Economy and as job careers

CO2: Acquire knowledge on Procedures of export and import

CO3: Involve in pre and post EXIM activities

CO4: Enhance their skills by practising in foreign trade

Unit - I:(10 Hrs.)

Introduction of EXIM policies and procedures Objectives of EXIM policies- Role of export houses in the development of Economy- State Trading Corporations and SEZs - Flow of Procedure for export and import process.

Unit - II: (12 Hrs.)

Product planning and for import and export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

Unit - III: (10 Hrs.)

Documentation at the time of EXIM goods Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

Unit - IV: (10 Hrs.)

Payment Procedures in foreign trade Factors determines for Payment and methods of Receiving Amount -Payment in advanceDocumentary Bills- Documentary credit under Letter of Credit- Different types of Letters of Credit - Open account with periodical settlement.

Unit - V: (10 Hrs.)

Insurance and Shipment of Goods Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing

and forwarding agents- its role and Significance - Classification of services
Essential and Optional services-clearance procedures for export of goods.

Hands On /Skill: (23 Hrs.)

- Case studies on regulatory authorities
- Analysis of payment procedures of different nations

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Prescribed text book:

- Rama Gopal.C; Export and Import Procedure- New Age International Publishers

Reference Books:

1. Neelam Arora, Export and Import Procedure and documentation- Himalaya Publishing House
2. Dr.SwapnaPilai, Export and Import Procedure & documentation- Sahityabhawan Publications
3. Sudhir kochhar, Export and Import Procedure- Aggarwal Book hous

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Stock Market

Course code: 20CMSEC61SM4

No. of Hours: 75Hrs.

LTP: 302

Credits: 4

Objectives

- To Equip knowledge about the Financial Sector of India.
- To identify the importance of Share Market in Financial Sector as job career

Course Outcomes

CO1: Explain the functions of Share Market in Financial Sector

CO2: Study the functioning of capital markets and create awareness among the public

CO3: Involve in activities of Mutual Funds and stock market firms

CO4: Acquire knowledge on operations of Share Market and Research skills.

Unit - I: Introduction, Nature, Scope and basics of stock market (10 Hrs.)

Introduction of Investments-Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market-Depositories-Buy Back Shares- Forward Contract and Future Contract- Types of Investors- Speculators, Hedgers, Arbitraders.

Unit - II: Capital Markets (12 Hrs.)

Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market-/Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India –Qualified Individual/Institutional Buyers -

Under writers.

Unit – III: Financial Intermediaries (10 Hrs.)

Depositories- -Buy Back of Shares-- Forward Contract and Future Contract- differences – Participants in Future Contract- Clearing of Mechanism.

Unit – IV: Stock Indices (10 Hrs.)

Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit – V: Regulatory Mechanism (10 Hrs.)

Security and Exchange Board of India (SEBI)-Powers, functions,- Over The Counter Exchange (OTCE) of India-Functions and Mechanism.

References:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material

Hands On /Skill: (23 Hrs.)

- Conduct surveys on pros and cons of Stock Markets
- Group Discussions.
- Assignments like identifying the investors and their activities in share markets
- Fieldwork/Project work Report

Suggested Co-Curricular Activities:

- Training of students by a related field expert.

- Assignments
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA - 8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Stock Market Analysis Course code: 20CMSEC62SM4

No. of Hours: 75Hrs. LTP: 302 Credits: 4

Objectives

- To Equip knowledge about the Security Market Analysis.
- To identify the importance of Share Market in Financial Sector as job career

Course Outcomes

CO1: Explain the importance of stock market analysis.

CO2: Identify the need for Security Analysis

CO3: Examine the activities of Mutual Funds.

CO4: Enhance the skills by involving activities of Share Market analysis

Unit - I: Introduction, Nature, Scope and basics of stock market analysis (10 Hrs.)

Introduction, Nature, Scope and basics of stock market analysis:
Introduction of Investments- Need of Security Analysis-Types of analysis -Fundamental Analysis, Technical Analysis, Quantity Analysis.

Unit - II: Fundamental Analysis (10 Hrs.)

Fundamental Analysis-Based on Company's Records and Performance-
EPS Ratio- Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI,
D/P Ratio- Intrinsic Value

Unit – III: Technical Analysis (10 Hrs.)

Technical Analysis- Based on Share Price Movement and Market
Trends-Bullish Pattern-Bearish pattern

Unit – IV: Quantity Analysis: (12 Hrs.)

Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

Unit – V: Mutual Funds (10 Hrs.)

Importance and the role of Mutual Fund –Types of Mutual Funds- Various schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its method of analysis

References:

1. Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodharan Aswath, Valuation: Security Analysis for Investment and corporate Finance., John Wiley, New York
5. Francis.J.C., Investment Analysis and Management, Tata McGraw Hill

Hands On /Skill: (23 Hrs.)

- Conduct surveys on pros and cons of Stock Markets Analysis
- Group Discussions.
- Assignments like identifying the investors and their activities in share markets
- Fieldwork/Project work Report

Suggested Co-Curricular Activities:

1. Training of students by a related field expert.
2. Assignments.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
5. Invited lectures and presentations on related topics by field experts.

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SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Life Insurance

with Practice

Course code: 20CMSEC71LI4

No. of Hours: 75Hrs.

LTP: 302

Credits: 4

Objectives

- To Equip knowledge about the Life Insurance
- To identify the importance of Life Insurance Policies for saving purpose

Course Outcomes

CO1: Identify the Features of Life Insurance, schemes and policies and insurance companies in India

CO2: Explain various schemes and policies related to Life Insurance sector

CO3: Examine the suitable insurance policy for given situation and respective persons

CO4: Enhance the skill of settlement of claims under various circumstances

Unit - I: Features of Life insurance contract (10 Hrs.)

Life Insurance- Features- Advantages - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes- Life Insurance companies in India.

Unit - II: Plans of Life Insurance (10 Hrs.)

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back- Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders

Unit - III: Principles of Life Insurance (12 Hrs.)

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

Unit - IV: Policy Claims (10 Hrs.)

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

Unit - V: Regulatory Framework and Middlemen (10 Hrs.)

Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

Hands On /Skill: (23 Hrs.)

- Conduct surveys on pros and cons of Life Insurance Policies
- Group Discussions.
- Fieldwork/Project work Report

Suggested Co-Curricular Activities

- Training of students by a related field expert.
- Assignments including technical assignments like Working with any insurance company for observation of various policies, premiums, claims, loans and other activities.
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited lectures and presentations on related topics

References:

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.

5. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.

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SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: General Insurance with

Practice

Course code: 20CMSEC72GI4

No. of Hours: 75Hrs.

LTP: 302

Credits: 4

Objectives

- To Equip knowledge about the General Insurance
- To identify the importance of all types of General Insurance

Course Outcomes

CO1: Identify the Features of General Insurance and Insurance Companies in India

CO2: Explain the various schemes and policies related to General Insurance sector

CO3: Examine the suitable insurance policy under Health, Fire, Motor, and Marine Insurances

CO4: Enhance the skills for settlement of claims under various circumstances

Unit - I: Introduction (10 Hrs.)

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions - Role of IRDA- Insurance Advisory Committee.

Unit - II: Motor Insurance (12 Hrs.)

Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

Unit - III: Fire & Marine Insurance (10 Hrs.)

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

Unit - IV: Agriculture Insurance (10 Hrs.)

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

Unit - V: Health & Medical Insurance (10 Hrs.)

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.

Hands On /Skill: (23 Hrs.)

- Conduct surveys on pros and cons of General Insurance in India
- Group Discussions.
- Fieldwork/Project work Report

Suggested Co-Curricular Activities

- Training of students by a related field expert.
- Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited lectures and presentations on related topics

References:

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

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(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Commerce & Management Studies

Semester: V/VI Course

Title: Income Tax Procedures

& Practice

Course Code: 20CMSEC81IT4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To equip them with the knowledge of five heads of income.
- To acquire skills to file income tax returns

Course Outcomes

CO1: Understand the basic concepts in computation of tax liability under all heads of income of the individuals.

CO2: Compute taxable income and tax liability of individuals and firms.

CO3: Acquire the ability to file online returns of income.

CO4: Acquire skills of TDS/TCS and online filing of Tax returns.

Unit - I: (10 Hrs.)

Computation of Total Income and Tax Liability Computation of Total Income and Tax Liability of Individuals- Firms and Companies - Procedure for Assessment including Problems in calculation of tax for firms & Companies

Unit - II: (12 Hrs.)

Clubbing of Income-Set off of Losses Meaning of clubbing of income– Different items come under the provisions of clubbing of income Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off

Unit - III: (10 Hrs.)

Tax Payment- Penalties Advance Payment of Tax - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates for the Payment of Advance Tax - Consequences of Non-payment of Advance Tax- Refund of tax, interest on refund – Appeals and Revisions

Unit - IV: (10 Hrs.)

Returns Filing Procedure for Assessment - Filing of Return – Prescribed Forms for filing of Returns – PAN & TAN - On-line filing of Returns- 26 AS - Traces.

Unit - V: (10 Hrs.)

TDS & TCS and e-Filing TDS-TCS- Provisions in brief relating to TDS/TCS- Schedule for deposit & Submission of Returns of TDS- Form-16 generation.

Hands On /Skill: (23 Hrs.)

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Prescribed text book:

- Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.

Reference Books:

1. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.
2. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.

MARIS STELLA COLLEGE (AUTONOMOUS) VIJAYAWADA-8

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce and Management

Semester: V/VI

Course Title: GST Procedure &

Practice

Course Code: 20CMSEC82GS4

No. of Hours: 75 Hrs.

LTP: 302 Credits: 4

Objectives

- To equip students with applications of Tally software
- To equip students with knowledge relating to various GST provisions

Course Outcomes

CO1: Understand the concept of Liability and Payment of GST

CO2: Create a new company in Tally with GST components and establish environment for GST Voucher entry.

CO3: Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST

CO4: Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally

Unit - I:(10 Hrs.)

GST- Liability and Payment Output tax liability - Input tax credit utilization-- Schedule for payment of GST- Interest/penalty for late/non-filing of return-Payment of GST- GST Network

Unit - II: (10 Hrs.)

GST – Accounting Masters and Inventory Masters in Tally Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit - III: (10 Hrs.)

GST Voucher Entry GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit - IV: (12Hrs.)

GST Returns Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit - V: (10 Hrs.)

Payment of GST online Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

Hands On /Skill: (23 Hrs.)

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.

Co- Curricular Activities:

- Seminars
- Conferences
- Discussions by inviting concerned institutions
- Field Visit of firm
- Invited lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur PaperBacks, New Delhi

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SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Digital Marketing

Course Code: 20CMSEC91DM4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To provide with the fundamentals of Digital marketing, content writing and digital brand building
- To lay foundation for advanced electives in digital marketing.

Course Outcomes

CO1: Analyze online Micro and Macro Environment

CO2: Design and create website

CO3: Discuss search engine marketing

CO4: Create and share content

Unit - I: Introduction Digital Marketing: (10 Hrs.)

Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

Unit – II: Web site planning and creation Web Site: (10 Hrs.)

Meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit - III: Search Engine Optimization (SEO): (12 Hrs.)

Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit - IV: Social Media Marketing: (10 Hrs.)

Meaning of social media and Social Media Marketing – social Management tools- strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit - V: Email marketing: (10 Hrs.)

Meaning – Evolution of email – importance of email marketing – Development and Advancements in email marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

Hands On /Skills: (23 Hrs.)

- Take up Email marketing campaigning
- Tracking and measuring digital campaigning
- Developing a content marketing strategy using Gamification elements
- Interaction with industry expert

Co-Curricular Activities:

- Quiz Programs
- Co-operative learning
- Seminar
- Group discussions
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Text Books:

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda Media L C Portfolio 2013
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley

6. &Sons.
7. Digital Marketing 2020 by Danny Star, Independently Published, 2019
8. Web sources suggested by the concerned teacher and college librarian including reading material

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SYLLABUS

B.Com. (G, T, C), BMS, BBA

Subject: Commerce & Management Studies

Semester: V/VI

Course Title: Service Marketing

Course code: 20CMSEC92SM4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To study the concepts and challenges in marketing of services.
- To learn different strategies of services and their evaluation.

Course Outcomes

CO1: Discuss the reasons for growth of service sector.

CO2: Examine the marketing strategies of Banking Services, insurance and education services.

CO3: Review conflict handling and customer Responses in services marketing

CO4: Suggest measures to improve services quality and their service delivery

Unit - I: Introduction: (10 Hrs.)

Nature and Scope of services Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Marketing of different services: Banking, Insurance, Education, Health & Tourism.

Unit - II: Consumer Behavior: (10 Hrs.)

Services Marketing Customer Expectations on Services- Factors influencing customer expectation of services. Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Unit - III: Customer Relationship Marketing & Services Market Segmentation: (12 Hrs.)

Customer Relationship Marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: Market segmentation, basis & need for segmentation of services, segmentation strategies in services marketing.

Unit - IV: Customer Defined Service Standards: (10 Hrs.)

Customer defined service standards - hard and soft, concept of service leadership and service vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards

Unit - V: Service Development and Quality Improvement: (10 Hrs.)

Service Development – need, importance and types of new services - stages in development of new services, service quality dimensions - service quality measurement, models improving service quality and service delivery, service failure and recovery

Hands On /Skill: (23 Hrs.)

- Mitigate conflicts on CRM
- Segmentation of services
- Debate on customer expectations on service sector
- Develop a new service design
- Role play on service failure and recovery

Co-Curricular Activities:

Quiz Programs

Co-operative learning

Seminar

Group Discussion

References books

1. Services Marketing by - Valarie A. Zeithaml and May Jo Bitner Pub : Tata Mc Grow HIL

2. Services Marketing by – Vasont: Venugopal and Raghu N., Himalaya Publishing House.
3. Services Marketing by - P. N. Reddy and others Pub: Himalaya Publishing House.
4. Service Marketing by: Hellen wood Ruffe, Macmillan India Ltd.

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(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

BBA

Subject: Business Administration Semester: V/VI

Course Title: Advanced Digital

Marketing

Course code: 20BASEC11AD4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives

- To study the digital marketing landscape, and focus on SEO, PPC categories
- To understand how leading brands, frame digital strategies & manage campaigns

Course Outcomes:

CO1: Outline the key concepts of digital marketing

CO2: Apply the SEO to a website

CO3: Use the key PPC concepts to draw visitors to business websites

CO4: Use Campaign Management to manage the Marketing concepts

Unit - I: Key Concepts of Advanced Digital Marketing: (10 Hrs.)

Introduction, need & opportunities in digital marketing, Understanding SEO & SEM, Difference between SEO & SEM, Keyword Research, Organic Search vs. Paid Search Results, understanding crawling, Indexing, ranking, Google Sandbox, TrustRank Search engine algorithms. Search Engine Penalties. On-Page Optimization, Off-Page Optimization.

Unit – II: On-page SEO: (12 Hrs.)

Introduction to On-page optimization, understanding title, description, Keywords tags, H1 to H6 Tags & their importance, Important keywords in title, meta descriptions, and content, Importance of Alt tags and Image tag, Image tag optimization, Content Optimization, Different types of Sitemaps & their importance, Google SEO guidelines, Website architecture, Bread Crumb, Creating effective landing pages, On-page Audit.

Unit – III: Off-Page SEO (10 Hrs.)

Introduction to Off-page optimization, Local marketing of websites on the basis of locations, Social Media optimization techniques, Introduction of link building and its types, Directory submission, Blog and article submission, Forum posting, Free classifieds, Classifieds posting, Guest blogging, Local listing- definition, importance, creation, Detail knowledge of Link building and backlinks, Social bookmarking, Tracking the links and PageRank

Unit - IV: Google Adwords & Online Display Advertising (10 Hrs.)

Google AdWords- Introduction, Inorganic search results, Understanding Adwords, Adwords Algorithm, Adgroups, Ads, Keywords. Setting up Google Adwords account, Types of Advertising campaigns- Search, Display, Shopping & video, Difference between search & display campaign. Quality score, CTR- Importance. Understanding Search Campaigns. Types of Search Campaigns. Overview of Microsoft Adcenter (Bing & Yahoo)

Unit - V: Technological Advancements in Digital Marketing (10 Hrs.)

Cross-device marketing- Introduction, benefits, cross-screen marketing, best practices. Artificial Intelligence- AI in advertising, AI in social media. Virtual Reality- Introduction, VR for marketing, best practices, examples. Augmented reality, Difference between augmented reality & virtual reality. Micro-moments- Need in marketing strategies.

Hands On /Skill: (23 Hrs.)

- Link building
- Keyword research
- Assignment on SEO webmaster tools & analytics
- Positioning the personal portfolio for professional growth.

Co-Curricular Activities:

- Quiz Programs
- Collaborative learning
- Seminar
- Group Discussion
- Ad copy preparation

Preference Text Book

1. David J. Bradley ,Getting Digital Marketing Right: A Simplified Process For Business

Growth, Goal Attainment, and Powerful Marketing [Kindle Edition]

2. Michael Solomon and Tracy Tuten, Social Media Marketing _ Pearson, Aug 2013

Reference Books

1. F.R. Media, Social Media Marketing Successfully For Beginners: Create Successful Campaigns

(Affiliated to Krishna University, Machilipatnam)

SYLLABUS

BBA

Subject: Business Administration

Semester: V/VI

Course Title: Online Reputation

Management

Course code: 20BASEC12OR4

No. of Hours: 75 Hrs.

LTP: 302

Credits: 4

Objectives:

- To study the benefits and pitfalls of Social Media Marketing
- To analyze the usage of tools for brand monitoring and response to online criticism

Course Outcomes:

CO1: Study various techniques to know the effectiveness of businesses online

CO2: Use tools for brand monitoring and online reputation management

CO3: Learn how to respond to complaints and criticism effectively

CO4: Engage customers and make use of brand evangelists

Unit - I: Introduction (10 Hrs.)

Corporate Reputation in the digital Age, importance, opportunities and trends- Reputation management in the digital age- for brands and individuals. Types of reputational risk in online- difference between an issue and a crisis- Relevant Global; Local ORM Success Stories.

Unit - II: Listen Online for Brand Conversations: (12 Hrs.)

Online reputation & offline reputation- brand listening- sentiment analysis- importance of listening online - difference between social listening and social monitoring- tools for effective listening: Google Alert, TweetDeck, HootSuite, Competitive Research - Exercising Real Time Listening- social listening strategy.

Unit - III:- Reputation Management on social media:(10 Hrs.)

Reputation management- importance- Difference Between Online Reputation Management & SEO- factors influencing online reputation- building reputation – conversation and coverage- protecting reputation

in times of adversity - monitoring reputation and acting on issues- roles of online reputation manager.

Unit - IV: Dealing with Negative Conversations: (10 Hrs.)

The myth about negative conversations on social media - Importance of acknowledgement - Ways to embrace online negativity/criticism- effective response to negative conversations - public vs private resolution- evaluating crisis and responses. Brand evangelists concept to mitigate negativity

Unit – V: Online Reputation Management Strategy: (10 Hrs.)

Creating ORM Strategy: ORM- Strategy Framework: From Objectives to Measurement - Exercise: Creating; Presenting ORM Strategy. Best practice in building a sustainable corporate brand online

Hands On /Skill: (23 Hrs.)

- Crisis management
- Mitigating negativity online
- Strategy building
- Demonstrating social listening tools

Co-Curricular Activities:

- Co-operative learning
- Seminar
- Group Discussion
- Incorporating social listening tools

Text Books:

1. Charlie Pownall, "Managing Online Reputation: How to Protect Your Company on Social Media" Springer, 2015
2. Kevin Pho, Susan Gay, "Establishing, Managing, and Protecting Your Online Reputation: A Social Media Guide for Physicians and Medical Practices" Green branch Publishing, 2013.

Reference Books:

1. Anne Marie, "How to Perform Online Reputation Management - The Guide to Proactive Reputation Management, Reputation Monitoring and Crisis Management" Rank Books, 2014.
2. Jesse Russell, Ronald Cohn, "Online Reputation Management" Book on Demand, 2012.