

**Sri A.S.N.M. GOVERNMENT COLLEGE (A),
PALAKOL, W.G. Dt. – 534 260**

**(Reaccredited by NAAC with “B+” Grade and 2.67 CGPA)
(Affiliated to Adikavi Nannaya University, Rajamahendravaram)**



DEPARTMENT OF COMMERCE

B.Com (General and Computer Applications)

&

BBA (Digital Marketing)

BOS Meeting held on 14-09-2023

For the Academic Year 2023-2024

SEMESTER: I, II, III, IV, V & VI

Sri A.S.N.M. GOVERNMENT COLLEGE (A),
PALAKOL, W.G. Dt. - 534 260
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(Affiliated to Adikavi Nannaya University, Rajamahendravaram)
For the academic year 2023-2024

DEPARTEMENT OF COMMERCE

Members of Board of Studies

Chairman	:	T.krishna Incharge of Commerce	T. Krishna 14/9/23
University Nominee	:	Dr.P.Shanmukha Rao, Lecturer in Commerce, Govt. Arts College (A), Rajamundry, E.G.Dt.	Dr. P. Shanmukha Rao
Subject Experts	:	1. Dr.K.Shudhakar Rao Lecturer in Commerce SRR &CVR Govt Degree College Vijayawada,Krishna Dt. 2. Dr.N.Thyagaraju, Assistant Professor, Department of Commerce GDC for Women(A), Guntur	Dr. K. Shudhakar Rao Dr. N. Thyagaraju
Industrialist/Academician	:	Sri K.Rajashekar Reddy Director of Manohari Plastic Industries, Penugonda W.G. Dt., A.P.	
Alumni (Student Nominee)	:	S.Ramakrishna, School Assistant(English) Kontheru, Yelamanchili(M) W.G.Dt	S. Ramakrishna
Members of the Department	:	1. Smt. P. Durgeswari, Lecturer in Commerce 2. D.Manamadha Rao Lecturer in Commerce 3.Smt. K.Swarna Latha Lecturer in Commerce 4. Smt. B.Ashajyothis Lecturer in Commerce	P. Durgeswari D. Manamadha Rao K. Swarna Latha B. Ashajyothis
Student Members	:	1. K.Durga Shanmuki, III-B.Com.(CA) 2. Ch.Raviteja, III-BBA.(Digital Marketing)	K.D. Shanmuki Ch. Raviteja

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DEPARTEMENT OF COMMERCE

Members of the Board of Studies of Commerce Department met at 10.00 am on 14-09-2023 approval of B.Com (General & Computer Applications) and BBA (Digital Marketing) syllabus of I, II, III, IV, V, VI and VII Semesters and other academic activities of the Department for the Academic Year 2023-24.

Members Present

S.No	Particulars	Name and Address of the Nominee	Signature
1	Chairman	T.Krishna In charge of Commerce Department.	T. Krishna 14/9/23
2	University Nominee	Dr.P.Shanmukha Rao, Dept. of Commerce Govt. Arts College (A), Rajamundry, E.G.Dt.	
3	Subject Expert	Dr.K.Shudhakar Rao Lecturer in Commerce SRR & CVR Govt Degree College, Vijayawada, Krishna Dt.	
4	Subject Expert	Dr.N.Thyagaraju, Assistant Professor, Department of Commerce GDC for Women(A), Guntur	
5	Industrialist/ Academician	Sri K.Rajashekar Reddy Director of Manohari Plastic Industries Penugonda	
6	Staff Member	Smt. P.Durgeswari Lecturer in Commerce	P Durgeswari
8	Staff Member	D.Manamadha Rao Lecturer in Commerce	
9	Staff Member	Smt. K.Swarna Latha Lecturer in Commerce	K. Swarna Latha
10	Staff Member	Smt. B.Asha jyothi Lecturer in Commerce	B Asha Jyothi
11	Alumni (Student Nominee)	S.Ramakrishna, School Assistant(English) Kontheru, Yelamanchil(M), W.G.Dt.	S Ramakrishna
12	Student Member	Shanmuki III-B.Com., (CA)	K.D. shanmukhi
13	Student Member	Ch.Raviteja, III-BBA.(Digital Marketing)	ch. Ravi Teja

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DEPARTEMENT OF COMMERCE

Members of the Board of Studies of Commerce Department meet on 14-09-2023 under the chairmanship of Sri T.Krishna, Incharge of Commerce. The members discussed and resolved the following for the Academic Year 2023-24 based on the agenda points.

AGENDA:

1. To consider and approve the introduced B.Com Honours course – single major subjects of B.Com General and Computer Applications from the Academic Year 2023-24.
2. To prescribe the syllabi suggested by APSCHE and UNIVERSITY, with modifications if any not exceeding 20% to suit the local needs, to be implemented from the academic year 2023-2024.
3. To follow the same evaluation pattern approved in the academic year 2022-2023 batch as a 60:40 ratio (60 marks- External and 40 Marks-Internal).
4. Hands-on Training with Industry tie-up/Internships (for the II & III year students)
5. To prescribe the syllabus for all Semesters of B.Com (General and Computer Applications), BBA (Digital Marketing) for the academic year 2023-24
6. To incorporate any additional Inputs into the Curriculum where ever is necessary.
7. To split the marks categorically between the internal assessment and the semester end examinations.
8. To fix the pattern of Internal Assessment Components.
9. To approve the Blueprint and model question papers for theory and other examinations, wherever is applicable for both internal and semester end examinations.
10. To identify the faculty members for the paper settings, valuation work and viva-voce examinations for theory and project work.
11. To approve any other Academic Activities of the department.
12. Certificate courses offered by the Department of Commerce.
13. Any other with the permission of the chair.

RESOLUTIONS:

1. It is resolved to follow the this year we are introducing the B.Com Honours single Major Course and Minor during this academic year.
2. It is resolved to follow the same syllabus, which was approved by the BOS for the academic year 2022-23 II B.Com (General) English Medium and II B.Com (CA) English Medium (i.e. admitted batch 2022-23).
3. It is resolved to follow the additional syllabus, which was approved by the BOS for the academic year 2022-23 III B.Com (General) English Medium and III B.Com (CA) English Medium (i.e. admitted batch 2022-23).
4. It is resolved to approve the incorporation of additional inputs into the curriculum to enrich the students' knowledge wherever is necessary.
5. It is resolved to approve the break-up of marks between internal and external assessment, i.e. the continuous internal assessment for 40 marks as well as semester end examination for 60 marks and those will be consolidated for 100 marks for each course.
6. It is resolved to follow the same pattern of evaluation for III year degree and B.Com General and CA Honors batches and to follow the new pattern of evaluation for the 2023-24 admitted batch along with the 2022-23 batch.
 - a. It is resolved to evaluate the student's performance under continuous internal assessment (CIA) and semester-end examination components at a 40:60 ratio for the I and II B.Com (General & CA) programmes and at a 25:75 ratio for the III B.Com (General & CA) and BBA (Digital Marketing) programmes from this academic year 2023 - 24 which was approved the last year's BOS meeting. The duration of the examination is 3:00 hrs
 - b. It is resolved to approve continuing Internal Assessment for I, II, III and IV semesters as follows. **Direct Method:** 35 Marks comprising of I Mid Exam for 20 Marks and II Mid Exam for 15Marks.

Indirect Method: 15 Marks comprising of

Assignment – 5M, Any one Pedagogy Method - 5M (**Classroom Seminar/Quiz/Group Discussion** etc)

Clean and Green and attendance - 5M and a total of 50 marks will be scaled down to 40Marks.

- c. It is resolved to approve Continues Internal Assessment for V, VII and VIII semester is as follows: **Direct Method:** 35 Marks comprising of I Mid Exam for 20 Marks and II Mid Exam for 15Marks.

Indirect Method: 15 Marks comprising of

Assignment – 5M, Any one Pedagogy Method - 5M (**Classroom Seminar/Quiz/Group Discussion** etc)

Clean and Green and attendance - 5M and a total of 50 marks will be scaled down to 25Marks.

- c. It is resolved and approved to follow common evaluation pattern for theory and Practical as per the academic council guidelines for the 2023-24.

7. Sem End Examinations (Total Marks = 60):

- i. In section-I, the candidate has to answer any five short answer questions out of eight questions each carries 4 marks;
Marks = $5 \times 4 = 20$.
- ii. In Section-II, the candidate has to answer five questions from a total of ten questions with internal choice each carries 8 marks;
Marks = $5 \times 8 = 40$

8. Resolved to approve the Blue Print and model question papers for all examinations for the academic year 2023-24.

Blue Print for the Internal Written Examinations

Section	Questions to be given			Questions to be Answered		
	No. of Questions	Marks	Total Marks	No. of Questions	Marks	Total Marks
Section-I	7	2	14	5	2	10
Section-II	3	5	15	1	5	5
Section-III	10	1/2	5	10	1/2	5
Total	20		34	16		20

Blue Print for Semester End Examinations appended herewith.

9. Resolved to adopt all the modern pedagogical teaching methods including ICT to enrich the knowledge of students.

10. It is resolved to approve the list of examiners and question paper setters appended herewith for the academic year 2023-24.

11. It is resolved to approve the departmental activities attached herewith for the academic year 2023-24.

12. It is resolved to develop the e-content of all the courses and make it available to access the students.

13. It is resolved to make convenient to conduct the mid examinations via online mode.

14. The university Nominee has suggested encouraging the students to visit the SWAYAM portal for online learning. It is resolved to use the Digital Classroom as an online learning resource and one period per week for every subject will be included in the regular class time table.

15. It is resolved to authorise the Programme Outcomes (POs), Programme Specific Outcomes (PSOs) and Course Outcomes (COs) of Commerce department appended herewith.

16. It is resolved to approve the following Course Codes for all semesters of B.Com Programme (General and CA);

17. Resolved to enter into MOUs with routed Institutions, Organisations, Industries, Based upon the need of the curriculum, to facilitate Faculty exchange programmes etc.

18. Resolved to explore the Possibilities to Conduct virtual Classes by setting up relevant app.

19. It is resolved to Complete the process of CSP (community service project)for Ist year students. After complete IInd semester.

20. It is resolved to Complete the process of Internship for IInd year students. After complete the IVth semester. As for the proceedings of CCE.

21. It is resolved to Complete the process of Internship for IIIInd year students. After complete the Vth semester. As for the proceedings of CCE.

22. It is resolved to approve the following the following Course Codes

For all semesters of B.Com Programme (General and CA)

S.No.	Course No	Course Name
1	COC1A	Fundamentals of Commerce
2	COC1B	Business Organization
4	COC2A	Financial Accounting
5	COC2B	Business Management
7	COC3A	Advanced Accounting
8	COC3B	Business Statistics
9	COG3C	Marketing
10	COC4A	Corporate Accounting
11	COC4B	Cost and Management Accounting
12	COC4C	Income Tax
13	COC4D	Business Law


14	COC4E	Auditing
15	COG4F	Goods and Service Tax
16	COC18A	Management Accounting
17	COC19A	Cost Control Techniques
18	COC20B	Life Insurance with Practice
19	COC21B	General Insurance with practice
20	COG16C	Digital Marketing
21	COG17C	Service Marketing
22	BBADM6B	Marketing of Services
23	BBADM7B	Retail Management
24	BBADM6A	Content Marketing
25	BBADM7A	Content Management System
26	BBADM6A	E-Mail Marketing
27	BBADM7A	Mobile Marketing



University Nominee

T. KMO 24/9/22
Chairman
Board of Studies

Subject Experts/Other Nominees

1. 

2. P. B. S. S.

3. 

4. B. Asha Tytti

5. K. Suresh Sathya

6. K.D. Shanmukhi

7. Ch. Ravi Teja

8. S. R. S. S.

9.


10.


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DEPARTEMENT OF COMMERCE




Blue Print of Semester End Examinations for Ist, & IInd YEAR all courses for the academic year 2023-24;

S.No.	Unit No.	Section - I Short Answer Questions			Section - II Essay Questions		
		No. of Questions	Marks @ each	Total Marks	No. of Questions	Marks @ each	Total Marks
1	I	2	4	8	2	8	16
2	II	1	4	4	2	8	16
3	III	2	4	8	2	8	16
4	IV	1	4	4	2	8	16
5	V	2	4	8	2	8	16
	Total	8		32	10		80


University Nominee

 14/9/23
Chairman
Board of Studies

Subject Experts/Other Nominees

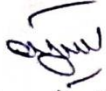
1. 
2. P. 
3. 
4. B. Ashwathy
5. K. Sumanatha
6. K.D. Shanmukhi
7. Ch. Ravi Teja
8. S. Renua Krishna
- 9.
- 10.

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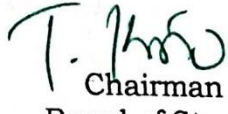
DEPARTEMENT OF COMMERCE

Blue Print of Semester End Examinations for IIIrd YEAR B.COM (GEN
& CA) & BBA (DM) all courses of the academic year 2023-24;

S.No.	Unit No.	Section - I Short Answer Questions			Section - II Essay Questions		
		No. of Questions	Marks @ each	Total Marks	No. of Questions	Marks @ each	Total Marks
1	I	2	5	10	2	10	20
2	II	1	5	5	2	10	20
3	III	2	5	10	2	10	20
4	IV	1	5	5	2	10	20
5	V	2	5	10	2	10	20
	Total	8		50	10		100


University Nominee

Subject Experts/Other Nominees


Chairman
Board of Studies

1.

2. P. B. Rao:

3. 

4. B. Asha Jyothi

5. K. Suresh Babu

6. K. D. Shanmukhi

7. Ch. Ravi Teja

8. S. Ramaswami

9.

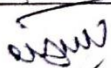
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DEPARTEMENT OF COMMERCE

The List of Examiners and Paper Setters

S.No.	Name of the Lecturer	Address
1	Dr.K.Ratnamanikyam	Dept. of Commerce Government Degree College, Chinthur.
2	Dr.P.Shanmukha Rao	Dept. of Commerce Government Arts College (A), Rajamahendravaram
3	Dr.B.P.Narsa Reddy	Dept. of Commerce Government Arts College (A), Rajamahendravaram
4	Dr.B.Prathima	Dept. of Commerce Government Arts College (A), Rajamahendravaram
5	Dr.Annapurna	Dept. of Commerce Government Arts College (A), Rajamahendravaram
6	Dr.K.Sujatha	Dept. of Commerce Government Arts College (A), Rajamahendravaram
7	Dr.M.Syam Babu	Dept. of Commerce , GDC (A), Vijayawada
8	Sri B. Rama Krishna	Dept. of Commerce , GDC (A), Vijayawada
9	P.Rajalakshmi	Dept. of Commerce, GDC(W)(A), Kakinada
10	Dr.K.Sudhakara Rao	Dept. of Commerce, GDC (A), Vijayawada
11	Dr.J.Panduranga Rao	Dept. of Commerce, PR GDC (A), Kakinada
12	Sri B.Nukaraju	Dept. of Commerce, PR GDC (A), Kakinada
13	Sri K.Madhu Prasad	Dept. of Commerce, PR GDC (A), Kakinada


University Nominee

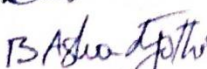
 14/9/20
Chairman
Board of Studies

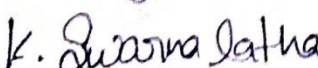
Subject Experts/Other Nominees

1. 

2. 


3. 

4. 

5. 

6. K.D. Shanmukhi

7. Ch. Ravi Teja

8. 

9.

10.


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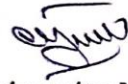
DEPARTEMENT OF COMMERCE

I, Sri T.Krishna, Chairman of Board of Studies and Incharge of Commerce Department, request the Academic Council to consider and approve the syllabus and other academic activities for the academic year 2023-24.

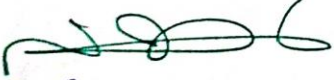

These following documents are submitted herewith;

Hard copy of the approved curriculum which includes minutes of Board of studies, approved syllabus, blue print, model question papers for all semesters and list of approved examiners and paper setters.


Chairman 14/9/23
Board of Studies
Department of Commerce


University Nominee :

Subject Experts/Other Nominees;

1. 
2. P. Ravi
3. 
4. B. Asha Lakshmi
5. K. Swarna Latha
6. K. D. Shanmukhi
7. Ch. Ravi Teja
8. S. Ravi Shankar
- 9.
- 10.

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DEPARTMENT OF COMMERCE

Semester -I

S1. No.	Course Code	Name of the Course	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1	ENG 1A	English	100	40	60	4	4
2	TEL 1A	Telugu	100	40	60	4	4
3	SEC	Analytical Skills	50	---	50	2	2
4	SEC	Communication Skills	50	---	50	2	2
5	MD	Principles of Biological Science	50	---	50	2	2
6	COC1A	Fundamentals of Commerce	100	40	60	4	4
7	COC1B	Business Organization	100	40	60	4	4
Total			600	200	400	27	22

@ Syllabus size shall be in accordance with the No. of teaching hours.

Semester - II

S1. No.	Course Code	Name of the Course	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1	ENG2A	English	100	40	60	4	3
2	TEL2A	Telugu	100	40	60	4	3
3	SEC	Business Writing	50	---	50	2	2
4	SEC	Digital Literacy	50	---	50	2	2
5	COC1A	Financial Accounting	100	40	60	5	4
6	COC1B	Business Management	100	40	60	5	4
Total			600	200	400	27	22

Semester – III

Sl. No.	Course Code	Name of the Course	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours	Credits
1	ENG3A	English	100	25	75	4	3
2	TEL3A	Telugu	100	25	75	4	3
3	LSC	Analytical Skills	50	---	50	2	2
4	SDC	Environmental Education	50	---	50	2	2
5	SDC	Retailing	50	---	50	2	2
6	COC3A	Advanced Accounting	100	25	75	5	4
7	COC3B	Business Statistics	100	25	75	5	4
8	COG3C/ COV5E1 0A	Marketing	100	25	75	5	4
		Total	650	125	525	29	24

Semester – IV

Sl. No.	Course Code	Name of the Course	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1	COG4A	Corporate Accounting	100	25	75	5	4
2	COG4B	Cost and Management Accounting	100	25	75	5	4
3	COG4D	Income Tax	100	25	75	5	4
4	COG4E	Business Laws	100	25	75	5	4
5	COG4F	Auditing	100	25	75	5	4
6	COG4G	Goods and Service Tax	100	25	75	5	4
		Total	600	150	450	23	24

Semester – V

(To choose Three pairs from the Nine alternate pairs of SECs)(For each SEC:
Hours/Week: 05, Credits: 4, Max Marks: 100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for
Semester-V.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing

BBA Digital Marketing V Semester syllabus

Skill Enhancement Courses

Group A Subjects: Management Subjects

S.NO	COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID SEM EXAM*	SEM END EXAM	TEACHING HOURS	CREDITS
1	6A	Product & Brand Management	100	25	75	5	4
2	7A	Sales Management	100	25	75	5	4
3	6B	Marketing of Services	100	25	75	5	4
4	7B	Retail Management	100	25	75	5	4
5	6C	Advertising Management	100	25	75	5	4
6	7C	Media Management	100	25	75	5	4

Group B Subjects: Digital Marketing Subjects

S.NO	COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID SEM EXAM*	SEM END EXAM	TEACHING HOURS	CREDITS
1	6A	Content Marketing	100	25	75	5	4
2	7A	Content Management System	100	25	75	5	4
3	6B	Advanced SEO	100	25	75	5	4
4	7B	Web Analytics	100	25	75	5	4
5	6C	SEMRush	100	25	75	5	4
6	7C	Google Search Console	100	25	75	5	4

Group C Subjects: Web Based Applications

S.NO	COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID SEM EXAM*	SEM END EXAM	TEACHING HOURS	CREDITS
1	6A	Mobile Marketing	100	25	75	5	4
2	7A	E-Mail Marketing	100	25	75	5	4
3	6B	Video Editing	100	25	75	5	4
4	7B	Photography & Image Editing	100	25	75	5	4
5	6C	HTML & CSS	100	25	75	5	4
6	7C	WebDesign&Planning	100	25	75	5	4

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Fundamentals of Commerce:	Program & Semester : I B.Com (CA & General) & I Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	-	-	4

Course Objectives:

1. The objective of the Course is help students to Acquire conceptual Knowledge of the commerce, Economic and Social development.
2. To Acquire Knowledge of accounting treatment and Indian tax system.

CO1: The Student will be able to identify the role of Commerce in Economic and Social **Course outcome:**

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The Student will be able to identify the role of Commerce in Economic and Social Development	K3
CO2	Equipped with the knowledge of imports and exports and BOP.	K4
CO3	Developed the skill of accounting and Principles.	K4
CO4	An idea of Indian tax system various taxes in India.	K2
CO5	They will acquire skills on web Design and Digital Marketing.	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	-	-	-	3	-	2	3	3	-	3	-
CO2	-	3	3	-	2	-	-	-	2	3	2	-
CO3	3	3	-	-	-	-	-	2	3	2	2	-
CO4	2	-	3	-	-	3	-	-	2	-	3	3
CO5	-	-	-	3	-	-	3	2	3	-	2	3

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260

I Year B.Com I Semester Syllabus

COURSE 1: FUNDAMENTALS OF COMMERCE

(General & Computer Applications)

(w.e.f.2023-24 Admitted Batch)

Theory

Credits: 4

4 hrs/week

Learning Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development.To acquire Knowledgeon Accounting and Taxation.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE						
Program Code	Course (Title) Business Organization	Program & Semester : I B.Com (General) & I Semester				
Teaching	Hours Allocated: 60(Theory)	L	T	P	C	
Pre-requisites		4	-	-	4	

Course Objectives:

1. Learning Objectives: The course aims to acquire conceptual knowledge of business, formation various business organizations.
2. To provide the knowledge on deciding plant location, plan layout and business combinations.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The acquirer of Business organization along with the basic loss and norms.	–K3
CO2	The analyzing to understand the terminologies associated with the field of business organization.	K4
CO3	The appropriate types and functioning of business organization for solving the different problem.	--K2
CO4	The application of Business organization principles to solve business and industry related Problems.	–K3
CO5	They will acquire skills on Black Diagram, Network and security Concepts, Privacy and data protection.	–K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	-	3	-	3	2	-	2	2	-
CO2	2	-	2	-	-	-	-	3	2	-	3	-
CO3	-	-	2	3	-	-	-	2	-	-	3	3
CO4	-	3	2	-	-	-	2	-	2	2	-	-
CO5	-	-	3	2	-	-	-	2	-	-	3	2

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260

I Year B.Com I Semester Syllabus

COURSE 2: BUSINESS ORGANIZATION

(General & Computer Applications)

(w.e.f.2023-24 Admitted Batch)

Theory

Credits: 4

4 hrs/week

Learning Objectives: The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Reference Books:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Bhushan Y. K., “Business Organization”, Sultan Chand & Sons.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) FINANCIAL ACCOUNTING	Program & Semester : I B.Com (CA & General) & II Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	-	-	4

Course Objectives:

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The student will able to identify transactions and events that need to be recorded in the books of accounts.	K3
CO2	Equip with the knowledge of accounting process how to write Trading accounting, Profit& Loss account and Balance sheet.	K4
CO3	Understand the concept of Depreciation, calculation of Straight line, written down value method.	K2
CO4	Understand the concept of consignment and learn the accounting treatment of the valuation unsold stock, normal& abnormal losses.	K2
CO5	Design an accounting system joint venture Process, differences between joint venture Vs Consignment.	K6

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	2	3	3	-	-
CO2	2	-	3	2	-	-	-	-	2	3	-	2
CO3	3	3	-	-	-	-	-	3	3	2	-	3
CO4	-	2	3	-	-	-	-	2	2	2	-	3
CO5	2	-	-	-	3	3	-	-	3	2	-	2

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260
(Reaccredited by NAAC with "B+" Grade and 2.67 CGPA)
I Year B.Com II Semester Syllabus
COURSE 3: FINANCIAL ACCOUNTING

Theory Credits: 4 4 hrs/week

Learning Objectives: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Unit-I: Introduction:- Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II: Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-III: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales

– Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee -Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

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

Reference Books:

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE						
Program Code	Course (Title) Business Management			Program & Semester : I B.Com (General) & II Semester		
Teaching	Hours Allocated: 60(Theory)	L	T	P	C	
Pre-requisites		4	1	-	4	

Course Objectives:

- This Course aims able to understand management and organizational structure gain to decision making skills.
- Identify the appropriate methods motivational techniques, basic control, process and Control techniques.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Employ business managements along with the basic laws and norms.	K3
CO2	Create planning, nature importance, process of planning and types of Decision making.	K5
CO3	Determine Organizational Structure, Line and Staff and functional.	K3
CO4	Developed the Motivational Skills and motivational techniques, leadership styles.	K4
CO5	The Concept of controlling, importance and problems effective coordination.	K2

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	3	3	-	-	-	-	2	-	2	-	3
CO2	3	3	2	-	-	-	-	-	2	-	3	-
CO3	-	-	-	3	-	2	-	3	-	3	-	2
CO4	-	3	-	3	-	-	3	-	-	-	2	3
CO5	3	-	3	-	-	-	-	2	-	3	2	-

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260
(Reaccredited by NAAC with “B+” Grade and 2.67 CGPA)
I Year B.Com II Semester Syllabus
COURSE 4: BUSINESS MANAGEMENT

<u>Theory</u>	<u>Credits: 4</u>	<u>4 hrs/week</u>
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Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

Unit 1: Management: Definition & Meaning of Management - Henry Fayol Principals of Management and F.W.Taylor’s Scientific Management - Functions of Management - Levels of Management..

Unit 2: Planning: Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

Unit 3: Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

Unit 4: Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

Unit 5: Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O’Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL
Department: COMMERCE

Program Code	Course (Title) Advanced Accounting	Program & Semester : II B.Com (General & CA) & III Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

1. Familiarize with the legal formalities at the time of dissolution of the firm .
2. Prepare financial statements for partnership firm on dissolution of the firm

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The usage of nonprofit organization along with the income and Expenses account and Balance Sheet.	K3
CO2	Developed the skills of preparation of statement of affairs.	K3
CO3	The application of higher purchase system and higher vendor- default and repossession.	K3
CO4	The Analyze of partnership deed- admission and retirement of a partner.	K5
CO5	They will understand dissolution of a partnership firm and insolvency of one or more partners.	K2

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	3	3	-	-	-	-	3	3	2	-	2
CO2	3	-	3	-	-	-	-	2	3	3	-	2
CO3	2	-	3	-	-	-	-	2	2	2	-	3
CO4	-	3	3	-	-	-	-	2	3	3	-	2
CO5	2	-	3	3	-	-	-	-	2	2	-	3

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260

(Reaccredited by NAAC with "B+" Grade and 2.67 CGPA)

II Year B.Com III Semester Syllabus

COC3A: ADVANCED ACCOUNTING

(General & Computer Applications)

(w.e.f.2020-21 Admitted Batch)

UNIT I:

Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:

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

UNIT III:

Hire Purchase System: 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 IV:

Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

UNIT V:

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

REFERENCES BOOKS:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Business Statistics	Program & Semester : II B.Com (CA & General) & III Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

To impart the basics in Statistics to help the students to acquire new skills on the application of statistical tools and techniques in Business decision-making.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The students will familiarize the basic concepts of statistics	K2
CO2	The learners would gain practical exposure on calculation of measures of averages	K2
CO3	Students will be able to calculate Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.	K3
CO4	The practical revelation on calculation of measures of correlation and regression by using the computers.	K3
CO5	To provide practical exposure on calculation of trend analysis	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	3	-	-	-	-	2	2	2	-	2
CO2	3	3	2	-	-	-	-	-	2	3	-	2
CO3	3	3	2	-	-	-	-	-	2	3	-	2
CO4	-	-	-	3	-	-	2	3	2	3	-	2
CO5	3	-	3	-	-	-	-	2	2	3	-	3

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260
(Reaccredited by NAAC with “B+” Grade and 2.67 CGPA)

II Year B.Com III Semester Syllabus
COC3B: BUSINESS STATISTICS
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)

UNIT I:

Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics - Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

UNIT II:

Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

UNIT III:

Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

UNIT IV:

Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson’s, Bowley’s and Kelly’s - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

UNIT V:

Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson’s Correlation Coefficient - Probable Error-Spearman’s Rank-Correlation (including problems)

TEXT BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE						
Program Code	Course (Title) Marketing	Program & Semester : II B.Com (General) & III Semester				
Teaching	Hours Allocated: 60(Theory)	L	T	P	C	
Pre-requisites		4	1	-	4	

Course Objectives:

Course Objective:

To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
C01	The students will be able to understand the fundamental concepts of marketing and its environment.	K2
C02	Students can identify how a consumer behaves rationally.	K2
C03	Able to understand how a product passes through different stages in the product life cycle to become a finished product	K2
C04	Able to understand the difference between trademark and branding.	K3
C05	Able to make them to understand the pricing policies and what are the factors influencing in the determination of pricing.	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
C01	-	-	-	-	3	-	3	2	3	-	3	2
C02	2	-	3	-	-	-	-	2	2	2	3	-
C03	3	3	-	-	3	-	-	-	2	3	-	-
C04	-	3	-	3	-	-	-	2	2	-	3	2
C05	2	-	3	-	-	-	-	3	2	-	2	2

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260
(Reaccredited by NAAC with “B+” Grade and 2.67 CGPA)
II Year B.Com III Semester Syllabus
COG3C: MARKETING
(General)
(w.e.f.2020-21 Admitted Batch)

UNIT I:

Introduction: Concepts of Marketing: Need, Wants and Demand - Marketing Concepts
– Marketing Mix
- 4 P's of Marketing – Marketing Environment.

UNIT II:

Consumer Behaviour and Market Segmentation: Buying Decision Process –
Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation –
Selecting Segments – Advantages of Segmentation.

UNIT III:

Product Management: Product Classification – Levels of Product - Product Life
Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding,
Packaging and Labelling.

UNIT IV:

Pricing Decision: Factors Influencing Price – Determination of Price - Pricing
Strategies: Skimming and Penetration Pricing.

UNIT V:

Promotion and Distribution: Promotion Mix - Advertising - Sales promotion -
Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution
Channels
– Online Marketing

REFERENCE BOOKS:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE						
Program Code	Course (Title) Corporate Accounting		Program & Semester : II B.Com (CA & General) & IV Semester			
Teaching	Hours Allocated: 60(Theory)		L	T	P	C
Pre-requisites			4	1	-	4

Course Objectives:

To impact Company Accounts to understand and be carious of the Provisions of the Companies Act. To give them an exposure to calculate the value of Goodwill and shares.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Enabling the students to be familiar with various kinds of shares and debentures and its operational efficiency.	K3
CO2	Cultivate an understanding about the issue and redemption of shares and debentures.	K2
CO3	The students would have an idea on goodwill.	K3
CO4	The students will gain knowledge in preparation of company final accounts as per the rules in force.	K3
CO5	The students may limelight on various provisions incorporated in the latest revised Companies Act 2013 and Schedule-III.	K2

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	-	3	-	-	3	3	2	-	3
CO2	3	-	2	-	-	-	-	2	2	3	-	2
CO3	2	-	-	3	-	-	-	2	3	3	-	2
CO4	-	3	-	3	-	2	-	-	-	3	-	2
CO5	-	2	-	3	-	2	-	2	3	-	2	3

Sri A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL,W.G.Dt-534260
(Reaccredited by NAAC with "B+" Grade and 2.67 CGPA)
II Year B.Com IV Semester Syllabus
COC4A: CORPORATE ACCOUNTING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)

UNIT I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

UNIT III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

UNIT IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Cost and Management Accounting	Program & Semester : II B.Com (General & CA) & IV Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

1. To impart Conceptual Knowledge of Costing and Management Accounting.
2. To train the students in finding the Cost of Products using Different Methods of Costing.
3. To equip basic skills of Analysis of Financial Information to be useful to the Management.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Apply Cost and Management accounting methods for both manufacturing and service industry.	K3
CO2	Prepare cost sheet, quotations, and tenders to organization for different works.	K3
CO3	Analyze cost-volume-profit techniques to determine optimal managerial decisions.	K4
CO4	Compare and contrast the financial statements of firms and interpret the results.	K5
CO5	Prepare analysis of various special decisions, using relevant management techniques.	K4

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	-	3	-	-	3	3	2	-	3
CO2	3	-	2	-	-	-	-	2	2	3	-	2
CO3	2	-	-	3	-	-	-	2	3	3	-	2
CO4	-	3	-	3	-	2	-	-	-	3	-	2
CO5	-	2	-	3	-	2	-	2	3	-	2	3

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II Year B.Com IV Semester Syllabus

COC4B: COST AND MANAGEMENT ACCOUNTING

(General & Computer Applications)

(w.e.f.2020-21 Admitted Batch)

UNIT I:

Introduction: 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: Techniques of Inventory Control – 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 and Taylor Methods only(including problems)

UNIT III:

Job Costing and Batch Costing: 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: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: 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).

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Income Tax	Program & Semester : II B.Com (General/ CA) & IV Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

To enrich the knowledge by introducing the basic concepts of Income-Tax. To facilitate to apply the Income Tax Provisions and Tax Laws to compute the taxable income under various heads of income.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The Students will be familiarized and well versed in the fundamental concepts of Income Tax and prevailing the Tax Laws.	K3
CO2	They are able to prepare the taxable income under the component of Salary head and disseminate the Form-16.	K3
CO3	It helps to build an idea about income from house property as a concept.	K3
CO4	It gives more idea about the income from Capital Gains and Profits & Gains from Business or Profession.	K4
CO5	They will gain the knowledge in preparing the Total Income of an Individual and know the necessary documents of tax submissions.	K2

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	3	3	-	-	-	-	3	3	2	-	2
CO2	3	-	3	-	-	-	-	2	3	3	-	2
CO3	2	-	3	-	-	-	-	2	2	2	-	3
CO4	-	3	3	-	-	-	-	2	3	3	-	2
CO5	2	-	3	3	-	-	-	-	2	2	-	3

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COC4C: INCOME TAX

(General & Computer Applications)

(w.e.f.2020-21 Admitted Batch)

UNIT I:

Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual - Incidence of Tax – Incomes Exempt from Tax (theory only).

UNIT II:

Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

UNIT III:

Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property, 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 problems).

UNIT IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - Computer applications Incomes – Specific Incomes – Computation (including problems).

UNIT V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL
Department: COMMERCE

Program Code	Course (Title) Business Laws	Program & Semester : II B.Com (General & CA) & IV Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

This course is designed to provide the students with Knowledge of the legal environment in which a consumer and business operates, and to provide with knowledge of legal principles and Digital Safety Mechanisms.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The students will be familiarized and well versed with meaning, definition and essential elements of valid contract under Indian Contract Act,1872	—K5
CO2	The students will aware with the 2 important components of contract i.e., Offer & Acceptance and their validity along with consideration.	—K3
CO3	The students will aware with the capacity of the parties to the contract, different modes of discharge of contracts and rules relating to remedies to breach of contract.	—K3
CO4	The students will be familiarized with Sale, agreement to sell, implied conditions and warranties & rights of unpaid vendor under Sale of Goods Act, 1930.	—K5
CO5	The students will be implement to know cyber frauds will be occurred, how they can be prevented by following Safety mechanisms & if any cyber fraud is occurred how they can be protected under cyber law and will be know how to apply Digital signature & its importance.	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PO4
CO1	-	2	-	-	2	-	-	2	3	2	-	-
CO2	-	-	3	3	-	-	-	2	-	-	3	2
CO3	-	3	-	2	-	-	2	-	-	2	-	2
CO4	-	-	3	2	-	-	-	2	-	2	-	2
CO5	-	-	2	3	-	3	-	-	3	-	3	-

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COC4D: BUSINESS LAW

(General & Computer Applications)

(w.e.f.2020-21 Admitted Batch)

UNIT I:

Contract: 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: 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:

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 Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

UNIT V:

Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

REFERENCES BOOKS:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL
Department: COMMERCE

Program Code	Course (Title) Auditing	Program & Semester : II B.Com (CA & General) & IV Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

To make Students understand the need and importance of Auditing, planning of Audit, auditing procedures, an introduction to relevant provisions of Companies Act, 2013 with regarding to Audit and preparation of Audit report and expression of his opinion on the true & fairview of financial statements of organization

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Students will be familiarized with the Objectives & importance of Auditing, Auditing as a Vigil mechanism and Role of Auditor in checking corporate frauds	.K4
CO2	Students will be acquainted with the different types of audits conducted in different situations like independent, financial, internal, Cost tax, Government, secretarial audits.	K3
CO3	Students will be self aware with knowledge how to perform a new auditby considering internal check, internal audit and internal control.	K2
CO4	Students will be able to distinguish between auditing & investigation and will be capable to conduct effective vouching by considering important details for establishing reliability of cash & trading transactions of organizations.	K3
CO5	Students will be able to gain thorough knowledge about provisions of Companies Act, 2013 regarding Auditor's qualifications, appointment & reappointment, Rights, duties, liabilities and preparation of Audit report.	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	3	2	-	-	2	3	3	2	-
CO2	2	-	-	-	2	-	-	3	3	2	-	3
CO3	2	-	-	-	-	3	-	3	2	3	3	-
CO4	-	2	-	-	2	-	3	3	2	3	-	2
CO5	-	-	3	-	-	2	-	3	2	3	2	3

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COC4E: AUDITING
(General & Computer Applications)
(w.e.f.2020-21 Admitted Batch)

UNIT I:

Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

UNIT II:

Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost,Tax, Government, Secretarial Audits

UNIT III:

Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Courses - Audit Evidence - Internal Check, Internal Audit and Internal Control.

UNIT IV:

Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

UNIT V:

Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

REFERENCESBOOKS:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh,

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

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE						
Program Code	Course (Title) Goods and Service Tax		Program & Semester : II B.Com (General) & IV Semester			
Teaching	Hours Allocated: 60(Theory)		L	T	P	C
Pre-requisites			4	1	-	4

Course Objectives:

to educate and create an understanding about the Fundamental concepts, principles and comprehensive structure of **GST** and the proposed new **GST** Return Filing system to help the students smoothly transit to the new filing process

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The students have an idea on various Indirect taxes prevailing in India, now all are under the GST regime with an Amendment Act 2016, which paved the way for introduction of GST in India.	K2
CO2	GST is extended one nation one tax.	K4
CO3	The students will be familiarized and the well-versed Comprehensive structure of GST model in India and aware the fundamental concepts of GST also.	K3
CO4	The learners will understand the implications of CGST, SGST, UGST and IGST.	K2
CO5	The students will be given the scope for self-employment to be a tax consultant in preparing the tax planning, tax management, payment of tax and filing of tax returns.	K2

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	-	2	2	3	-	-	3	3	-	2	2
CO2	2	3	-	-	-	2	-	-	3	2	-	2
CO3	2	3	-	2	-	-	-	-	3	-	2	
CO4	-	3	2	-	2	-	-	-	3	2	3	2
CO5	-	-	-	-	3	-	2	3	2	2	3	3

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COC4F: GOODS AND SERVICES TAXES

(General)

(w.e.f.2020-21 Admitted Batch)

UNIT I: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

UNIT II: GST Principles –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- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

UNIT IV: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

UNIT V: GST Returns: 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.

REFERENCES BOOKS:

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.
7. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority.
8. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
9. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE						
Program Code	Course (Title) Management Accounting	Program & Semester : III B.Com (General & CA) & V Semester				
Teaching	Hours Allocated: 60(Theory)	L	T	P	C	
Pre-requisites		4	1	-	4	

Course Objectives:

1. The Course aims management tools, ratios analyzing Preparation of funds flow, cash flow statements.
2. Prepare cash budgets, fixed budgets and flexible budgets.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Understand the nature and scope of management accounting, Differences between financial, Cost, Management accounting.	K2
CO2	Compute the Ratio analysis classifications.	K3
CO3	Analyze the performance of the organization by preparing funds flow and cash flow statements	K4
CO4	Prepare Cash, fixed and flexible budgets.	K2
CO5	Compute the management reporting – financial reporting- management reporting Strategies for writing effective reporting.	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	-	3	-	-	3	3	2	-	3
CO2	3	-	2	-	-	-	-	2	2	3	-	2
CO3	2	-	-	3	-	-	-	2	3	3	-	2
CO4	-	3	-	3	-	2	-	-	-	3	-	2
CO5	-	2	-	3	-	2	-	2	3	-	2	3

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III Year B.Com Semester –V Syllabus

Course 18 A: MANAGEMENT ACCOUNTING

(Skill Enhancement Course (Elective), Credits: 04)

UNIT I: Introduction

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

UNIT 2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio –Solvency Ratios- CurrentRatio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio - Return on Investment (ROI)-Calculation and interpretation.

UNIT 3: Fund Flow and Cash Flow Analysis as per AS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. 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 4: Budgeting and Budgetary Control

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. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:

Reports - Meaning -- Modes of Reporting – Requisites of a good report — Kinds of Reports – General formats of Reports - Need for Management Reporting- financial reporting Vs. Management Reporting - Strategies for Writing Effective Reporting.

I. References

1. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
3. Cost and Management Accounting by SP Jain and KL Narang
4. Introduction to Management Accounting – Horn green and SundlemPublisher: PHI Learning

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Cost Control Techniques	Program & Semester : III B.Com (General & CA) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

This Course is typically includes teaching participants how to monitor, manage, and optimize expenses within a business or project. Participants may learn methods for budgeting, variance analysis, resource allocation, and risk management to ensure effective cost control. The goal is often to equip individuals with practical skills to enhance financial decision-making and contribute to organizational efficiency.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Differentiate cost control, cost reduction concepts and identify effective techniques.	-K4
CO2	Allocate overheads on the basis of Activity Based Costing.	-K3
CO3	Evaluate techniques of cost audit and rules for cost record.	-K5
CO4	Appraise the application of marginal costing technique to evaluate performances, fix selling price, make or buy decisions.	-K5
CO5	They will understand sort, set in order, shine, standardize, and sustain.	-K2

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	2	2	2	2	-	-
CO2	-	2	-	-	2	-	2	-	2	3	-	-
CO3	-	2	-	2	-	-	-	2	-	3	-	2
CO4	2	-	3	-	-	-	2	-	2	-	2	-
CO5	-	3	-	3	-	2	-	-	-	2	2	-

III Year B.Com Semester –V Syllabus

Course19 A: COST CONTROL TECHNIQUES

(Skill Enhancement Course (Elective) 4 credits)

Unit 1: Introduction-Nature and Scope

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective CostControl 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 2: Activity Based Costing

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 3: Cost Volume Profit Analysis (CVP Analysis)

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 4: Standard Costing and Variance Analysis

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 5: Application of Modern Techniques

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.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) LIFE INSURANCE WITH PRACTICE	Program & Semester : III B.Com (CA & General) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

1. To make the student understand Life Insurance in India.
2. To acquaint the student with the different aspects of life insurance, its different Policies and detailed features.
3. To acquaint the student with different policies of Life insurance settlement Claim process.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Detail the Features of Life Insurance , schemes and policies and insurance companies in India	--K2
CO2	Analyze various schemes and policies related to Life Insurance sector—	K4
CO3	Choose suitable insurance policy for given situation and respective persons	—K5
CO4	Acquire skill of settlement of claims under various circumstances	—K3
CO5	Acquire Insurance Agency skills and other administrative skills	—K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	-	3	-	4	3	-	2	-	2	3	3
CO2	3	-	-	2	-	3	2	3	-	2	-	2
CO3	-	2	2	-	3	-	-	2	-	2	2	-
CO4	2	-	3	-	-	-	3	-	2	2	2	-
CO5	-	3	-	2	-	-	3	-	-	2	-	2

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IV Year B. Com.(Hons) – Semester – V

Course- 20-B. LIFE INSURANCE WITH PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

Unit-I: Features of Life insurance contract

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

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

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

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

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

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.
8. <https://www.irdai.gov.in>
9. <https://www.policybazaar.com>
10. Web resources suggested by the Teacher concerned and the College

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL
Department: COMMERCE

Program Code	Course (Title) General Insurance With Practices	Program & Semester : III B.Com (General & CA) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

- 1.To make the students Understand the Features of General Insurance and Insurance Companies in India
- 2.To acquaint the students with insurance policy under Health ,Fire, Motor, and Marine Insurances,

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Understand the Features of General Insurance and Insurance Companies in India	K2
CO2	Analyze various schemes and policies related to General Insurance sector	K5
CO3	Choose suitable insurance policy under Health ,Fire, Motor, and Marine Insurances	K3
CO4	Acquire General Insurance Agency skills and administrative skills	K3
CO5	Apply skill for settlement of claims under various circumstances	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	-	-	3	-	4	3	-	2	-	2	3	3
CO2	3	-	-	2	-	3	2	3	-	2	-	2
CO3	-	2	2	-	3	-	-	2	-	2	2	-
CO4	2	-	3	-	-	-	3	-	2	2	2	-
CO5	-	3	-	2	-	-	3	-	-	2	-	2

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IV Year B. Com. (Hons) – Semester – V

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE
(Skill Enhancement Course (Elective), 4 Credits)

Unit-I: Introduction

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

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

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

Unit-IV: Agriculture Insurance

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

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

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL					
Department: COMMERCE					
Program Code	Course (Title) Digital Marketing	Program & Semester : III B.Com (General) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

1. Understanding Digital Landscape: Gain insights into the digital marketing ecosystem, platforms, and trends.
2. SEO Mastery: Understand and apply techniques to optimize websites for search engines and improve online visibility.
3. Social Media Expertise: Learn to leverage social media platforms for brand promotion, customer engagement, and lead generation.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	The Discover Digital and Traditional & online marketing trends.	-K3
CO2	Ability to Create components of websites, website creations.	-K6
CO3	They will acquire skills on Role SEO, Google ad words and Campaign creation.	-K3
CO4	Assign An idea of social media marketing, tools, Strategy and Planning.	-K3
CO5	Developed the skills of evolution of email, Creating and Tracking E-mailers.	-K5

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	-	2	-	-	-	2	2	-	3	-
CO2	-	2	2	-	-	-	3	-	-	2	-	2
CO3	2	-	-	2	-	-	3	-	2	-	2	-
CO4	-	-	3	2	-	-	2	-	-	2	-	3
CO5	-	-	-	-	2	-	3	3	2	-	2	-

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Four-Year B. Com. (Hons)

IV YEAR B.COM (HONS) - Semester -V-

Course 16-C: DIGITAL MARKETING

(Skill Enhancement Course (Elective) 4 credits)

Unit 1: Introduction

Digital marketing: 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: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO)

SEO: 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 4: Social Media Marketing:

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 5: Email marketing:

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

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Four-Year B. Com. (Hons)

IV YEAR B.COM (HONS) - Semester -V

Course 17 C -Service Marketing

(Skill Enhancement Course (Elective) 4 credits)

Unit 1: Introduction: 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, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Unit-2: Consumer Behavior in Services Marketing

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Unit-3:Customer Relationship marketing and Services Market Segmentation.

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, bases of segmentation services, segmentation strategies in service marketing.

UNIT 4: Customer Defined Service Standards.

Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards - Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service –applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

Unit 5: Service Development and Quality Improvement.

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

References

1. John E.G. Bateson: Services Marketing, Cengage Learning, 4e,2015 publication
2. Vinnie Jauhari, Kirti Dutta:Services Marketing: Operations and Management ,Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing
- 4 K.Rama Mohana Rao, Services Marketing, Pearson,2e,2011.

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Retail Management	Program & Semester :: III BBA (Digital Marketing)& V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1		

Course Objectives: To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions.

Course outcome:

On Completion of the course, the students will be able to:		Know ledge Level
CO1	Discuss retailers to the product value chain, corporate objectives competitor analysis , and competitive strategy ;	K2
CO2	Compute Consumer motivations, shopping behaviors, and decision processes for evaluating retail offering and purchasing merchandise and services;	K3
CO3	Choose Retail Environment in India, FDI in retailing, Role of IT in retailing , emerging trends in retailing	K5
CO4	Explain Management and Evaluation of relationships in Retailing, Retail Research	K4
CO5	Conduct Case Studies (i)To Interview was a sales person and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances ,sales quotas, etc.	K6

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	3	-	-	-	-	3	2	-	3	-
CO2	-	3	3	-	-	2	-	-	-	3	-	2
CO3	-	2	-	3	-	-	2	-	2	-	-	3
CO4	2	3	3	-	-	2	-	-	3	-	-	3
CO5	-	-	-	3	-	-	-	2	-	2	3	-

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III Year BBA (DM) Semester –V Syllabus

GROUP A	BBA-DM	SEMESTER V	Credits:4
	Course:7B	Retail Management	Hrs/Wk:5

Course Objectives: To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions.

Learning Outcomes:

- The contribution of retailers to the product value chain, corporate objectives, competitor analysis, and competitive strategy;
- Consumer motivations, shopping behaviors, and decision processes for evaluating retail offerings and purchasing merchandise and services;

UNIT-I: Retailing: Importance of Retailing, Factors Influencing Retailing, Functions of Retailing, Developing and applying Retail Strategy, Strategic Retail Planning Process, Retail Organization, Classification of Retail Units.

UNIT-II: Setting-up Retail organization: Size and space allocation, location, factors affecting the location of Retail, Store Layout and Space planning: Types of Layouts, role of Visual Merchandiser, Controlling Costs and Reducing Inventories Loss.

UNIT-III: Emergence of Organized Retailing: Traditional Retailing, Organized Retailing in India, Retailing in rural India, Retail Environment in India, FDI in retailing, Role of IT in retailing, emerging trends in retailing.

UNIT-IV: Retail Pricing: Factors influencing retail pricing, Retail pricing strategies, Retail promotion strategies: Management and Evaluation of relationships in Retailing, Retail Research.

UNIT-V: Case Studies: Practical:

- To Interview a sales person and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances, sales quotas, etc.
- To go to a Kiran as to read as upper market and compare the : (a) store arrangement (b) No of brands carried (c) pricing policies (d) Service –personal.
- To visit any one of the modern Malls like, Reliance, Best Price, More, Lifestyle and prepare a Report

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Content Marketing	Program & Semester : III BBA (Digital Marketing) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

This course aims to show you how to strategically and operationally implement a content marketing plan for your business.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Assign content marketing strategies for NICHE markets	-K3
CO2	Implement and navigate cost management system with focus on Word Press.	-K3
CO3	Design web refining content using HTML, CSS.	-K6
CO4	Demonstrate ability per competitive analysis collecting data from social media channels.	-K3
CO5	employee tools for social media management and data evolution	-K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	2	-	-	-	-	2	2	-	-	2
CO2	-	2	-	2	-	-	2	-	-	2	2	
CO3	-	3	2	-	-	2	-	2	-	-	3	3
CO4	2	-	-	-	3	-	-	2	3	2	-	
CO5	2	2	-	3	-	-	-	-	-	-	3	3

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III B.B.A (Digital Marketing)

GROUPB	BBA-DM	SEMESTERV	Credits:4
	Course:6A	Content Marketing	Hrs/Wk:5

Course Objectives

This course aims to show you how to strategically and operationally implement a content marketing plan for your business.

Learning Outcomes:

- Understanding of how Content impacts a customer's buying decision and relationship with a business
- Determine the types of content they will engage with utilize low-cost , no-cost tools to produce on-brand and engaging content.

UNIT-I: Introduction to Content Marketing and Management: Why and how content is important to business – use of content marketing, Content strategy and planning, Forming mission statement and its importance, selection of Niche Markets.

UNIT-II: Business goals and planning for websites -Naming primary and lower level goals-CMS overview and concepts, Intro to Word Press - Word Press design, navigation and site structure,

UNIT-III: Adding and managing content - Adding and managing functionality on the site .Writing for the Web-Refining content – design, brand guidelines -Tools for developing visual content -HTML and CSS, overview for CMS

UNIT-IV: Competitive analysis-

Collecting content ideas ,Tools and resources for creating and managing content- Social media channels–community and communication , distributing content.

UNIT-V:Tools for social media management – Establishing metrics-Evaluating data-Capstone Project

Reference Books

- Building a Story Brand: Clarify Your Message So Customers Will Listen Paperback – 28 February 2018-Donald Miller
- Practical Content Strategy & Marketing :The Content Strategy & Marketing Course Guide book Kindle Edition-Julia McCoy

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) Content Management System	Program & Semester :III BBA (Digital Marketing) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1		

Course Objectives:

In this course, students will learn how to use the thousands of themes and plugins already out there to design new custom websites by using word press

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Student is able to Understand design and develop a website	K2
CO2	Student is able to Use manage the content in the website	K3
CO3	Design web refining content using Contact us page for Word Press websites-Creating Post and Basics of One Page Optimization(SEO)	K4
CO4	Compare Install Word Press Plugins and Word Press websites-Security of Word Press websites-Contact	K4
CO5	Creating Page-Settings-Domain-Choosing the right domain Web server-Transferring Content to Web server	K6

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	2	-	-	-	-	2	2	-	-	2
CO2	-	2	-	2	-	-	2	-	-	2	2	-
CO3	-	3	2	-	-	2	-	2	-	-	3	3
CO4	2	-	-	-	3	-	-	2	3	2	-	-
CO5	2	2	-	3	-	-	-	-	-	-	3	3

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III Year BBA (DM) Semester –V Syllabus

GROUP B	BBA-DM	SEMESTER V	Credits: 4
	Course: 7A	Content Management System	Hrs/Wk: 5

Course Objective: In this course, students will learn how to use the thousands of themes and plugins already out there to design own custom websites by using wordpress

Learning Outcomes:

- Student is able to design and develop a website
- Student is able to manage the content in the website

UNIT-I: Introduction-Hosting your CMS-Types of WordPress-Setting up local server □-
Downloading XAMPP-Installing XAMPP to create local server

UNIT-II: Installation:Install WordPress-Extracting WordPress files and installing WordPress-
Logging into WordPress Dashboard-WordPress Dashboard -Navigate to the WordPress
dashboard; know what everything does and how to use it

UNIT-III: Themes:Install WordPress Themes -Understand themes and how to find/install them -
Customizing WordPress Themes -Customization of WordPress Widgets -Installing WordPress
Premium Theme -Installing Wordpress Premium Theme Demo Content

UNIT-IV: Plugins:Install WordPress Plugins -Installing plugin for SEO on WordPress website -
Increasing Speed of WordPress websites -Security of WordPress websites -Contact Form for
WordPress websites -Setup Contact us page for WordPress websites -Creating Post and Basics of
One Page Optimization (SEO)

UNIT-V: Page Creation:Creating Page -Settings -Domain -Choosing the right domain name
Registering your domain -Choosing your hosting services -Comparing various service providers
-Choosing your hosting provider -Pointing your domain to hosting provider -Setting up your Web
server -Installing your WordPress to your Web server -Transferring Content to Web server

References:

- 1.WordPress-All –in-One for Dummies by Lisa Sabin-Wilson, a John Wiley& Sons Inc. Brandin
2013 New Jersey
2. Wordpress for Writers- Create an Awesome Author Website that Helps You Sell BooksBy
Rachel McCollin • 2019 published by Catawampus Press

Activities

- Written Assignments
- Oral Presentation
- Quiz Programme

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL
Department: COMMERCE

Program Code	Course (Title) Mobile Marketing	Program & Semester : III BBA (Digital Marketing) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

1. To equip the students with basic understanding about mobile devices
2. Mobile campaign and social media websites.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	Use mobile devices and mobile websites app marketing	K3
CO2	Discuss supplemental mobile products and services options.	K2
CO3	Make mobile campaign compliance	K4
CO4	Choose mobile marketing and social media content	K3
CO5	Develop mobile marketing software and page creation	K3

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	3	-	-	-	-	3	2	-	3	-
CO2	-	3	3	-	-	2	-	-	-	3	-	2
CO3	-	2	-	3	-	-	2	-	2	-	-	3
CO4	2	3	3	-	-	2		-	3	-	-	3
CO5	-	-	-	3	-	-	-	2	-	2	3	-

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III B.B.A (Digital Marketing)

GROUPB	BBA-DM	SEMESTER V	Credits:4
	Course:6A	MOBELI MARKETING	Hrs/Wk:5

Course Objective: To equip the student with basic understanding about mobile marketing and how to promote products by using mobile applications. Learning Outcomes:

1. Make use of mobile devices to promote products and services.
2. Integrate your mobile marketing strategy with your social media strategy.

UNIT-I: Introduction- Introduction to Mobile Marketing- Understanding Mobile Devices What Mobile Device is Right for You?- Core Product and Service Offerings Campaign Delivery Options SMS & MMS Messaging Campaign Delivery Options: Mobile Applications Campaign Delivery Options: Mobile Websites App Marketing

UNIT-II: Supplemental Mobile Products and Service Options Campaign Delivery Options: QR Codes Campaign Delivery Options: Augmented Reality Campaign Delivery Options: Interactive Voice Response (IVR) Mobile and Traditional Marketing

UNIT-III: Mobile Advertising and Search Mobile Advertising Mobile Marketing and Search Programmatic Ad Buying-- Incentives and Loyalty Program Mobile Incentive Opportunities Mobile Loyalty Programs- Mobile Rules and Regulations Mobile Marketing Rules and Regulations Mobile Campaign Compliance

UNIT-IV: Mobile Marketing and Social Media Mobile and Social Media Content Marketing for Mobile Face book Advertising for Mobile Location and Mobile Mobile Marketing Location -Based Services Beacons, Opportunities and Challenges Beacons, Employing Beacons- Websites-Mobile Website Responsive Design Converting Non-Mobile Mobile Marketing Analytics Mobile Measurement- Careers in Marketing Opportunities Mobile Marketing Mobile

UNIT-V: Practical of Mobile Marketing in Buffer Mobile Software- a complete LAB for students to know the Mobile Marketing Buffer soft ware practices practically .Page Creation:

References:

1. Mobile Marketing: How Mobile Technology is Revolutionizing Marketing, Communications and Advertising by Daniel Rowles
2. Tap: Unlocking the Mobile Economy by Anindya Ghose
3. Socialnomics : How Social Media Transforms the Way We Live and Do Business Erik Qualman

Activities:

Written Assignments
Oral Presentation
Quiz Programme

Name of the College: SRI A.S.N.M.GOVERNMENT COLLEGE (A),PALAKOL Department: COMMERCE					
Program Code	Course (Title) E-Mail Marketing	Program & Semester : III BBA (Digital Marketing) & V Semester			
Teaching	Hours Allocated: 60(Theory)	L	T	P	C
Pre-requisites		4	1	-	4

Course Objectives:

Email Marketing Course covers marketing strategies and guides in creating effective advertisements to promote a product or service, request business, solicit sales/donations and build loyalty, trust, and brand awareness.

Course outcome:

On Completion of the course, the students will be able to:		Knowledge Level
CO1	discover importance of email marketing tools and advantages, disadvantages.	-K3
CO2	analysis email campaign and reports for effective marketing.	-K3
CO3	manage subscriber list and integrate forms using male chimp. -K4	
CO4	create email campaigns and news letter perfective communication -K5	
CO5	choose alternative for email marketing. -K3	

CO-PO Mapping:

	Po1	Po2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	2	-	3	-	-	-	-	3	2	-	3	-
CO2	-	3	3	-	-	2	-	-	-	3	-	2
CO3	-	2	-	3	-	-	2	-	2	-	-	3
CO4	2	3	3	-	-	2		-	3	-	-	3
CO5	-	-	-	3	-	-	-	2	-	2	3	-

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III B.B.A (Digital Marketing)

GROUP C	BBA-DM	SEMESTER V	Credits:4
	Course:7A	E-Mail Marketing	Hrs/Wk:5

Course Objectives: Email Marketing Course covers marketing strategies and guides in creating effective advertisements to promote a product or service, request business, solicit sales/donations, and build loyalty, trust, and brand awareness.

Learning Outcomes:

1. Recognize the currently and scope of the digital business environment and identify strategies to define, attract, and engage your audience online.
2. Develop a digital marketing plan designed to meet your goals and objectives for any existing or new business, product, or service.

UNIT-I: Introduction to Email Marketing-Importance of Email Marketing - Popular Email Marketing Tools-Email Marketing Goals-History of Email Marketing- Advantages and Disadvantages of Email Marketing.

UNIT-II: E-Mail Marketing Understanding :Benefits of Email Marketing- How to write Effective content and subject line-Why Email automations required- Design in an effective Email campaign – Tracking Email Marketing Reports-Email Guidelines.

UNIT-III: Introduction to Mail-Chimp-Mail-Chimp Structure-Account Setup and Settings-Email Marketing Strategy-Creating a Subscriber List-Integration of Forms in Site- Import Subscriber and Email List.

UNIT-IV: Mail-Chimp: Types of Email Marketing:-Campaigns Creating an Email-What is the Newsletter-Design a Newsletter Reports –Marketing Automation.

UNIT-V: Best Email Marketing Alternatives: Introduction: Mailer Lite-Send In Blue- Active Campaign-Hub Spot etc.

References

1. Author : Tom Corson—Know less , Email Marketing Mastery . TCK Publishing
2. Author: Susan Gunelius, Publisher: Entrepreneur Press, 31 May 2018,

Course Objectives:

- Course outcome:**

CO-PO Mapping:

[illegible]

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III B.B.A (Digital Marketing)

GROUP C	BBA-DM	SEMESTER V	Credits:4
	Course:6B	Marketing of Services	Hrs/Wk:5

UNIT-I: Meaning of Service, role of services in Indian economy, growth in service sector, types of services, difference between goods and services, characteristics of services, need for service marketing and obstacles in service marketing.

UNIT-II: Service Marketing: Marketing management process for services planning, organizing, analyzing marketing opportunities, selecting target market developing the service marketing mix - managing and controlling marketing efforts.

UNIT-III: Service Design and Development: Challenges of service design, stages in new service development, Service blue printing Service standards: Factors determine service standard, customer defined standards.

UNIT-IV: Marketing of Services: Financial service marketing. Insurance, Bank, Mutual funds, Tourism Marketing, Hospital marketing, any hotel and hospitality marketing, other relevant services marketing.

UNIT-V: Service marketing and ICT interface Consumer Protection Act, 1986 Service Tax Rules Bill Deficiency in Services. Goods and Services Tax (GST)

References:

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.

Semester – VI

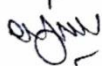
Note:

1. A candidate has to select One Stream of Elective consists of four theory papers and two projects (two theory papers and one project work in each of the V & VI semesters). The candidate has to continue the same elective in the VI semester also.

2. In respect of electives 1 to 9 proposed in V and VI semesters, the field work/internship/ case study/ practical training carries 5 credits with a breakup of 40 marks internal and 60 external examinations. The internal examination may be conducted by the concerned teacher and award marks. As an evidence of taking up of field work/ internship/case study/ practical training the student is required to submit a report on the work done which will be evaluated by the external examiners for 60 marks as end examination.

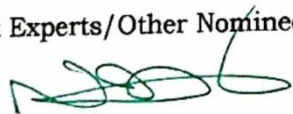
3. In respect of 10th elective, i.e., Computer Applications, the examination for 40 marks consists of lab only which may be evaluated by concerned teacher. For the remaining 60 marks the College will conduct the external examination.

University Nominee



Subject Experts/Other Nominees

1.



2.

P. B. Reddy

3.



4.

B. Asha Jayanthi

5.

K. Swarna Satya

6. K.D. Shanmukhi

7. Ch. Ravi Teja

8. S. R. Reddy

9.


10.

T. K. Reddy 14/9/23
Chairman
Board of Studies

Sri A S.N.M. GOVERNMENT COLLEGE (A), PALAKOL, W.G.DT.
DEPARTMENT OF COMMERCE
ADDITIONAL INPUT
2023-24





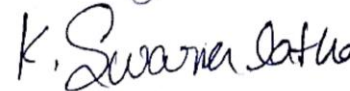
S.NO	SEMESTER	COURSE NAME	UNIT	ADDING
1	III	Advanced Accounting	I	Formation of not for Profit Organization
			IV	New Profit Ratio (Gaining Ratio)
2	III	Marketing	V	INTEGRATED MARKETING COMMUNICATION(IMC)
3	IV	Business Law's	IV	1. Rules of Transfer of Property. 2. Essential of a sales of contract.
4	IV	Income Tax	V	E-filing
5	V	Management Accounting	III	Schedule of charges in working capital
6	V	Service Marketing	I	Differences between Goods and Service
7	V	Life Insurance with Practice	I	Premium Setting
8	V	Digital Marketing	IV	Establishing Relationship with customer social media
			V	Designing an effective email campaign


University Nominee




Chairman
Board of Studies

Subject Experts/Other Nominees

1. 
2. 
3. 
4. 
5. 

6. K.D. Shahmukhi
7. Ch. Ravi Teja
8. 
- 9.
- 10.