



RAYALASEEMA UNIVERSITY: KURNOOL

First Semester BCom General / BCom Computer Applications

DSC 1A – Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

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

Unit –II: Subsidiary Books:

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

Unit-III- Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

Unit -IV: Final Accounts:

Meanings, Features, uses - Preparation of Manufacturing, Trading account – Profit and Loss account and pattern Balance Sheet adjusting and closing entries..

Unit-V: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Types of Errors – Rectification of Errors – Suspense Account Problems

Reference Books

1. T.S.Reddy& A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications



RAYALASEEMA UNIVERSITY: KURNOOL

First Semester BCom General / BCom Computer Applications

DSC 2 A - Business Organization

Unit-I – Introduction

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

Unit II- Business Functions and Entrepreneurship

Functions of Business - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Types – Functions of Entrepreneurship.

Unit –III – Forms of Organization

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family

Unit-IV- Company

Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Contents of Prospectus – Statement in Lieu of Prospectus

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.



RAYALASEEMA UNIVERSITY: KURNOOL

First Semester BCom General

DSC 3A - Business Economics-I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences – Cardinal Utilities and Ordinal Utilities.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve – Exceptions.

Unit –III- Elasticity of Demand

Meaning and Definition of Price Elasticity of Demand – Types of Price Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Production Function

Factors of Production – Law of Variables Proportions – Returns to Scale.

Unit-V- Cost Analysis

Meaning – Fixed Costs – Variable Costs– Cost behaviour – Break-Even Analysis - Its Uses and limitations.

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Business Economics, Maruthi Publications.



RAYALASEEMA UNIVERSITY: KURNOOL

First Semester BCom Computer Applications

DSC 3 A- Computer Fundamentals & Photoshop

Unit-I: Introduction to Computers: Characteristics and limitations of Computer, Block diagram of computer, types of computers, uses of computers, computer generations. Number systems: binary, hexa and octal numbering system- Windows basics: desktop, start menu, icons – Recent Developments – Cloud Server.

Unit-II: Input and Output Devices: Keyboard and mouse, inputting data in other ways, Types of Software: system software, Application software, commercial, open source, domain and free ware software, Memories: primary, secondary and cache memory.

Unit –III: Introduction to Adobe Photoshop: Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground, Photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, pallets, tool box, screen modes, saving files, reverting files, closing files.

Unit –IV: Images: working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an Image, Rulers, Guides & Grids- **Working with Tool box:** Practice Sessions.

Unit-V: Layers: Working with layers- layer styles- opacity-adjustment layers. **Filters:** The filter menu, Working with filters- Editing your photo shoot, presentation –how to create ads, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

Reference Books:

1. ReemaThareja, Fundamentals of Computers, Oxford University Press
2. Adobe Creative Team, Adobe Photoshop Class Room in a Book.
3. David Maxwell, Photoshop: Beginner's Guide for Photoshop - Digital Photography, Photo Editing, Color Grading & Graphic...19 February 2016.



RAYALASEEMA UNIVERSITY: KURNOOL

Second Semester BCom General / BCom Computer Applications

DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation

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

Unit-II: Provisions and Reserves

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

Unit-III: Bills of Exchange

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

Unit-IV: Consignment Accounts

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

Unit-V: Joint Venture Accounts

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

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.



RAYALASEEMA UNIVERSITY: KURNOOL

Second Semester BCom General / BComComputer Applications

DSC 2 B: Principles of Management

Unit – I: Introduction to Management

Management – meaning – significance – management vs administration – functions of management – Leadership – Leader Vs manager – Fayol's principles of management.

Unit – II: Planning

Planning – meaning – significance – Steps in planning – Decision making – steps in decision making process.

Unit – III - Organization

Organizing – meaning – principles of organizations – line and staff organization – organization chart.

Unit – IV : Delegation of Authority

Delegation – meaning – Elements – Principles – Difficulties in delegation – Guidelines for making delegation effective – Centralization Vs Decentralization.

Unit – V –Staffing and controlling

Staffing – Selection procedure – coordination – control – meaning – Qualities of good control.

Reference Books

1. Dr.C.D.Balaji and G.Prasad, Business organization and Management – Margham publications, Chennai -17.
2. R.K.Sharma and Shashi, K.Gupata Business organization and management – Kalyani publications.
3. C.B.Guptha, industrial organization and management, Sulthanchand.
4. Y.K.Bushan , business organization and management, Sulthanchand.
5. Sherlekar, business organization and management, Himalaya Publications.
6. Management, Maruthi publishers.



RAYALASEEMA UNIVERSITY: KURNOOL

Second Semester BCom General

DSC 3 B - Business Economics-II

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production – Cobb-Douglas Production Function.

Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition - characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

Unit-III National Income And Economic Systems: National Income - Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems - Socialism - Mixed Economic System - Free Market economy.

Unit-IV Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions

Unit-V Trade Cycles :Meaning - Phases - Benefits of International Trade - Balance of Trade and Balance of payments.

Reference Books:

1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
4. Mankiw, Principles of Economics, Cengage Publications
5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
6. DAR Subrahmanyam&V HariLeela, A Text Book on Business Economics, Maruthi Publishers.
7. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.



RAYALASEEMA UNIVERSITY: KURNOOL

Second Semester BCom Computer Applications

DSC 3 B – Programming in C

Unit- I: Introduction to Algorithms and Programming Languages: Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts. **Introduction to C:** Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C- Programming Examples – Type Conversion and Type Casting

Unit-II: Decision Control and Looping Statements: Introduction to Decision Control Statements – Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Go to Statement

Unit- III: Functions: Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function

Unit- IV: Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays, **Strings:** Introduction String and Character functions

Unit-V: Pointers: Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – - Passing Arguments to Functions using Pointer – Pointer and Arrays – Passing Array to Function. **Structure, Union, and Enumerated Data Types:** Introduction – Nested Structures – Arrays of Structures – Structures and Functions - Unions – Enumerated Data Types.

Reference Books:

1. ReemaThareja, Introduction to C programming, Oxford University Press.
2. E Balagurusamy, Computing Fundamentals & C Programming – Tata McGraw-Hill, 2008.
3. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Publisher, 2002.
4. Henry Mulish & Hubert L.CooReemaThareja: The Spirit of C: An Introduction to Modern Programming, Jaico Publishing House, 1996.



RAYALASEEMA UNIVERSITY: KURNOOL

Third Semester BCom General / BCom Computer Applications

DSC 1C - Corporate Accounting

Unit-I:

Accounting for Share Capital –Structure of Share Capital - Issue, forfeiture of shares and reissue of forfeited shares- Rights Issue - Bonus shares (including problems) - Buyback of shares (Theory only).

Unit-II:

Accounting for Debenture Capital–Meaning – Types of Debentures – Issue and Redemption of Debentures – Source for redemption of debentures including insurance policy method – Own Debentures.

Unit –III:

Valuation of Goodwill and Shares:Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Fair value method (including problems).

UNIT – IV:

Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Statement of Profit and Loss and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V

Provisions of the Companies Act, 2013 relating to issues of shares and debentures –Provision for Preparation of Balance Sheet and Statement of Profit and Loss– Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef&Mukherji,
2. Corporate Accounting – RL Gupta &Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.



RAYALASEEMA UNIVERSITY: KURNOOL

Third Semester BCom General / BCom Computer Applications

DSC 2C - Business Statistics

Unit-I: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation.

Unit-II : Diagrammatic and graphic presentation of data: Different bar diagrams – Graphs of Time Series – Frequency distribution graphs – Diagrammatic and graphic presentation of data using Computers (Excel).

Unit-III : Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit-IV : Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit-V : Measures of Relation:

Meaning and use of correlation – Types of correlation-Karl Pearson's correlation coefficient – Spearman's Rank correlation.

Suggested Readings:

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|--|-------------------------------|
| 1. Business Statistics | Reddy, C.R Deep Publications. |
| 2. Statistics-Problems and Solutions | Kapoor V.K. |
| 3. Fundamentals of Statistics | Elhance.D.N |
| 4. Statistical Methods | Gupta S.P |
| 5. Statistics | Gupta B.N. |
| 6. Fundamentals of Statistics | Gupta S.C |
| 7. Statistics-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K |
| 8. Business Statistics | J.K.Sharma |
| 9. Business Statistics | Bharat Jhunhunwala |
| 10. Business Statistics | R.S.Bharadwaj |



RAYALASEEMA UNIVERSITY: KURNOOL

Third Semester BCom General / BCom Computer Applications

DSC 3C - Banking Theory & Practice

Unit-I: Introduction

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

Unit-II: Banking Systems

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

Unit-III: Banking Development

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

Unit-IV: Banker and Customer

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

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : VijayaRaghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal



RAYALASEEMA UNIVERSITY: KURNOOL

Fourth Semester BCom General / BCom Computer Applications

DSC 1D - Business Laws

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 and Acceptance

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

Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-V: Information & Technology Act, 2000

Provisions and Overview of Act.

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercentile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. PillaiBhagavathi, Business Law ,S.Chand.
6. Business Laws, Maruthi Publishers



RAYALASEEMA UNIVERSITY: KURNOOL

Fourth Semester BCom General / BCom Computer Applications

DSC 2D - Income Tax

Unit-I

Introduction: Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III

Income from House Property: Annual value, let-out/self-occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; SahityaBhavan Publication.
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.



RAYALASEEMA UNIVERSITY: KURNOOL

Fourth Semester BCom General

DSC 3D- Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013.

Unit – II :Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit-III : Insurance Companies

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956.

Unit – IV: Partnership Accounts

Treatment of Goodwill – Fixed and Fluctuation Capitals – Preparing Final Accounts.

Unit-V : Partnership Accounts

Relating to Admission, Retirement and Death of a Partner.

Suggested Readings

1. Advanced Accountancy: Jain and Narang
2. Corporate Accounting: R.K. Gupta and M. Radhaswamy
3. Advanced Accountancy: S.P. Iyengar
4. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
5. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.



RAYALASEEMA UNIVERSITY: KURNOOL

Fourth Semester BCom Computer Applications

DSC 3D : Office Automation Tools

Unit-I: MS-Excel: features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

Unit-II: Formatting options: Different formatting options, change row height, formulae and functions, **Functions:** Meaning and advantages of functions, different types of functions available in Excel.

Unit-III: Charts: Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis
Macro: Meaning and advantages of Macros, creation, editing and deletion of macros - Creating a macro, how to run, how to delete a macro.

Unit-IV: MS Access: Creating a Simple Database and Tables: Features of Ms-Access, Creating a Database, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view, import table, link table. **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

Unit- V: Finding, Sorting and Displaying Data: Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries - Crosstab Queries. **Printing Reports:** Form and Database Printing. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

Reference Books:

1. Ron Mansfield, Working in Microsoft Office, Tata McGraw Hill(2008)
2. EdBott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxsena, Microsoft Office, 4. Microsoft Office, BPB Publications



RAYALASEEMA UNIVERSITY, KURNOOL

Common Framework of CBCS for Colleges in Andhra Pradesh
w.e.f. 2017-2018 (Revised in April, 2016)

Table-1 : BCom (Computer Applications) Semester-I

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	First Language (Tel/Hin/Urdu/Sanskrit...)	100	30	70	4	3
2	Second Language English	100	30	70	4	3
3	<i>Foundation Course – 1</i> Human Values & Professional Ethics	50	0	50	2	2
4	<i>Foundation Course – 2</i> Environmental Studies	50	0	50	2	2
5	DSC 1A Paper-1 Fundamentals of Accounting-I	100	30	70	5	4
6	DSC 2A Paper-1 Business Organization	100	30	70	5	4
7	DSC 3A Paper-1 Computer Fundamentals and Photoshop	100	30	70	4	3
8	DSC 3A Lab Practical Adobe Photoshop Lab	50	0	50	2	2
	Total	650	150	500	28	23

#DSC: Domain (Discipline/Subject) Specific Course (Paper),
Foundation Course: value or skill related

Table-2 : BCom (Computer Applications) Semester-II

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	First Language (Tel/Hin/Urdu/Sanskrit...)	100	30	70	4	3
2	Second Language English	100	30	70	4	3
3	<i>Foundation Course – 3</i> ICT-I (Computer Fundamentals and Office Tools)	50	0	50	2	2
4	<i>Foundation Course – 4</i> CSS-I	50	0	50	2	2
5	DSC 1B Paper-2 Fundamentals of Accounting-II	100	30	70	5	4
6	DSC 2B Paper-2 Principles of Management	100	30	70	5	4
7	DSC 3B Paper-2 Programming in C	100	30	70	4	3
8	DSC 3B Lab Practical Programming in C Lab	50	0	50	2	2
	Total	650	150	500	28	23



RAYALASEEMA UNIVERSITY, KURNOOL

Common Framework of CBCS for Colleges in Andhra Pradesh
w.e.f. 2017-2018 (Revised in April, 2016)

Table-3 : BCom (Computer Applications) Semester-III

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	First Language (Tel/Hin/Urdu/Sanskrit...)	100	30	70	4	3
2	Second Language English	100	30	70	4	3
3	<i>Foundation Course – 5</i> ICT-II (Internet Fundamentals and Web Tools)	50	0	50	2	2
4	<i>Foundation Course – 6</i> CSS-I	50	0	50	2	2
5	DSC 1C Paper-3 Corporate Accounting	100	30	70	5	4
6	DSC 2C Paper-3 Business Statistics	100	30	70	5	4
7	DSC 3C Paper-3 Banking Theory & Practice	100	30	70	5	4
	Total	600	150	450	27	22

Table-4 : BCom (Computer Applications) Semester-IV

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	<i>Foundation Course – 7</i> CSS-III	50	0	50	2	2
2	<i>Foundation Course – 8</i> Analytical Skills	50	0	50	2	2
3	<i>Foundation Course – 9</i> Entrepreneurship	50	0	50	2	2
4	<i>Foundation Course – 10</i> Leadership Education	50	0	50	2	2
5	DSC 1D Paper-4 Business Laws	100	30	70	5	4
6	DSC 2D Paper-4 Income Tax	100	30	70	5	4
7	DSC 3D Paper-4 Office Automation Tools	100	30	70	4	3
8	DSC 3D Lab Practical MS-Office Lab	50	0	50	2	2
	Total	550	90	460	24	21



RAYALASEEMA UNIVERSITY, KURNOOL

Common Framework of CBCS for Colleges in Andhra Pradesh
w.e.f. 2017-2018 (Revised in April, 2016)

Table-5 : BCom (Computer Applications) Semester-V

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	DSC 1E Paper-5.1 Cost Accounting	100	30	70	5	4
2	DSC 2E Paper-5.2 Auditing	100	30	70	5	4
3	DSC 3E Paper-5.3 Commercial Geography	100	30	70	5	4
4	Elective DSC 1F Paper-5.4 Inter-disciplinary/General	100	30	70	4	3
5	Elective DSC 2F Paper-5.5 Inter-disciplinary/General	100	30	70	4	3
6	DSC 3F Lab Practical	50	0	50	2	2
7	DSC 3F Project Work	50	0	50	2	2
	Total	600	150	450	27	22

Table-6 : BCom (Computer Applications) Semester-VI

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	DSC 1G Paper-6.1 Marketing	100	30	70	5	4
2	DSC 2G Paper-6.2 Goods & Service Tax Fundamentals	100	30	70	5	4
3	DSC 3G Paper-6.3 Management Accounting	100	30	70	5	4
4	Elective DSC 1H Paper-6.4 Inter-disciplinary/General	100	30	70	4	3
5	Elective DSC 2H Paper-6.5 Inter-disciplinary/General	100	30	70	4	3
6	DSC 3H Lab Practical	50	0	50	2	2
7	DSC 3H Project Work	50	0	50	2	2
	Total	600	150	450	27	22



RAYALASEEMA UNIVERSITY, KURNOOL

Common Framework of CBCS for Colleges in Andhra Pradesh
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Stream of Elective Papers

DSC 1 F Electives in Semester-V	DSC 1 H Electives in Semester-VI
Computer Applications Stream-1	
5.4 Database Management Systems	6.4 PHP and My SQL
5.5 Web Technology	6.5 Data Mining and Ware Housing
5.6 DBMS Lab and One Project Work	6.6 PHP and My SQL Lab and One Project Work
Computer Applications Stream-2	
5.4 Operating Systems	6.4 Computer Networks
5.5 Open Source Software	6.5 Cloud Computing
5.6 Operating Systems Lab and One Project Work	6.6 Computer Networks Lab and One Project Work
Computer Applications Stream-3	
5.4 Object-Oriented Programming using Java	6.4 Tally Accounting Software
5.5 Software Engineering	6.5 e-Commerce
5.6 Java Lab and One Project Work	6.6 Tally Accounting Software Lab and One Project Work
Computer Applications Stream-4	
5.4 e-Commerce	6.4 e-Payments System
5.5 Business Networks	6.5 Social Media and e-Marketing
5.6 Project Work : Working with Organizations on e-Commerce activities, viz., amazon.com, flipkart, etc./Online operations in Banks	6.6 Project Work : Working with Organizations on Tele-marketing/e-Shopping Activities
Computer Applications Stream-5	
5.4 Database Management Systems	6.4 Web Technology
5.5 e-Commerce	6.5 Tally
5.6 DBMS Lab and One Project Work on e-Commerce	6.6 Tally Accounting Software Lab and One Project Work on Web Technology

Note:

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.

In respect of electives 1 to 5 proposed in V and VI semesters, the field work/internship/ case study/ practical training carries 5 credits with a breakup of 30 marks internal and 70 external examination. The internal examination may be conducted by the concerned teacher and award marks. As an evidence of taking up of field work/ internship/case study/ practical training the student is required to submit a report on the work done which will be evaluated by the external examiners for 70 marks as University examination.

Total Credits for BCom (Computer Applications) Group : 133



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DSC 1E 5.1 Cost Accounting

Unit-I: Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

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



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DSC 2E 5.2 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - 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 - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.



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DSC 3E 5.3 Commercial Geography

Unit -I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

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

References:

1. Shabiar Ahmad; Quazi, Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company



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DSC F 5.4 - Database Management Systems

Unit-I: Overview of Database Management System: Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

Unit-II: File-Based System, Drawbacks of File-Based System, DBMS Approach, Advantages of DBMS, Data Models, Components of Database System, Database Architecture, DBMS Vendors and their Products.

Unit-III: Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Sets, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model, Concept of Relational Integrity.

Unit-IV: Structured Query Language: Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

Unit -V: PL/SQL: Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control, Cursors, Steps to Create a Cursor, Procedure, Function, Packages, Exceptions Handling, Database Triggers, Types of Triggers.

Reference Books:

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication
3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
4. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
5. MARTIN, Database Management – Prentice Hall of India, New Delhi.
6. Bipin C. Desai, "An Introduction to Database Systems", Galgotia Publications.
7. Korth, Database Management systems.
8. Navathe, Database Management systems.
9. S.Sumathi, S.Esakkirajan, Fundamentals of Relational Database Management Systems



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DSC F 5.5 - Web Technology

Unit-I: Introduction: HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. **HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

Unit-II: Cascading Style Sheets: Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

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

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

Unit-V: DHTML with JavaScript: Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

Reference Books

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.



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DSC F 5.4 – Operating Systems

Course Objectives

1. To understand the services provided by and the design of an operating system.
2. To understand the structure and organization of the file system.
3. To understand what a process is and how processes are synchronized and scheduled.
4. To understand different approaches to memory management.
5. Students should be able to use system calls for managing processes, memory and the file system.

Course Outcomes

1. Analyze the concepts of processes in operating system and illustration of the scheduling of processor for a given problem instance.
2. Identify the dead lock situation and provide appropriate solution so that protection and security of the operating system is also maintained.
3. Analyze memory management techniques, concepts of virtual memory and disk scheduling.
4. Understand the implementation of file systems and directories along with the interfacing of IO devices with the operating system.

UNIT - I

Operating System Introduction: Operating Systems Objectives and functions, Computer System Architecture, OS Structure, OS Operations, Evolution of Operating Systems - Simple Batch, Multi programmed, time shared, Parallel, Distributed Systems, Real-Time Systems, Operating System services.

UNIT - II

Process and CPU Scheduling - Process concepts - The Process, Process State, Process Control Block, Threads, Process Scheduling - Scheduling Queues, Schedulers, Context Switch, Preemptive Scheduling, Dispatcher, Scheduling Criteria, Scheduling algorithms, Case studies: Linux, Windows. Process Coordination - Process Synchronization, The Critical section Problem, Synchronization Hardware, Semaphores, and Classic Problems of Synchronization, Monitors, Case Studies: Linux, Windows.

UNIT - III

Memory Management and Virtual Memory - Logical & physical Address Space, Swapping, Contiguous Allocation, Paging, Structure of Page Table. Segmentation, Segmentation with Paging, Virtual Memory, Demand Paging, Performance of Demanding Paging, Page Replacement Page Replacement Algorithms, Allocation of Frames.



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UNIT - IV

File System Interface - The Concept of a File, Access methods, Directory Structure, File System Mounting, File Sharing, Protection, File System Structure

Mass Storage Structure - Overview of Mass Storage Structure, Disk Structure, Disk Attachment, Disk Scheduling.

UNIT - V

Deadlocks - System Model, Deadlock Characterization, Methods for Handling Deadlocks, Deadlock Prevention, Deadlock Avoidance, Deadlock Detection and Recovery from Deadlock.

REFERENCES BOOKS:

1. Operating System Principles, Abraham Silberchatz, Peter B. Galvin, Greg Gagne 8th Edition, Wiley Student Edition.
2. Principles of Operating Systems by Naresh Chauhan, OXFORD University Press
3. Operating systems - Internals and Design Principles, W. Stallings, 6th Edition, Pearson.
4. Modern Operating Systems, Andrew S Tanenbaum 3rd Edition PHI.
5. Operating Systems A concept - based Approach, 2nd Edition, D. M. Dhamdhare, TMH.
6. Principles of Operating Systems, B. L. Stuart, Cengage learning, India Edition.
7. Operating Systems, A. S. Godbole, 2nd Edition, TMH

Student Activity:

1. Load any new operating system into your computer.
2. Partition the memory in your system
3. Create a semaphore for process synchronization



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DSC F 5.5 – Open Source Software

Course Objectives

This course provides an overview of the historical and modern context and operation of free and open source software (FOSS) communities and associated software projects. The practical objective of the course is to teach students how they can begin to participate in a FOSS project in order to contribute to and improve aspects of the software that they feel are wrong. Students will learn some important FOSS tools and techniques for contributing to projects and how to set up their own FOSS projects.

Course Outcomes

Ability to install and run open-source operating systems. Ability to gather information about Free and Open Source Software projects from software releases and from sites on the internet. Ability to build and modify one or more Free and Open Source Software packages. Ability to use a version control system and to interface with version control systems used by development communities. Ability to contribute software to and interact with Free and Open Source Software development projects.

UNIT-I

Introduction to Open sources – Need of Open Sources – Advantages of Open Sources– Application of Open Sources.

UNIT-II

Open source operating systems: LINUX: Introduction – General Overview – Kernel Mode and user mode. Process – Advanced Concepts – Scheduling – Personalities – Cloning – Signals

UNIT-III

OPEN SOURCE DATABASE: MySQL: Introduction – Setting up account – Starting, terminating and writing your own SQL programs – Record selection Technology – Working with strings – Date and Time– Sorting Query Results

UNIT-IV

OPEN SOURCE PROGRAMMING LANGUAGES : PHP: Introduction – Programming in web environment – variables – constants – data types – operators – Statements – Functions – Arrays – OOP – String Manipulation and regular expression.



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UNIT-V

PERL : Perl backgrounder – Perl overview – Perl parsing rules – Variables and Data – Statements and Control structures – Subroutines, Packages, and Modules- Working with Files –Data Manipulation.

REFERENCE BOOKS:

1. Rasmus Lerdorf and Levin Tatroe, “Programming PHP”, O’Reilly, 2002
2. Wesley J. Chun, “Core Python Programming”, Prentice Hall, 2001
3. Martin C. Brown, “Perl: The Complete Reference”, 2nd Edition, Tata McGrawHill Publishing Company Limited, Indian Reprint 2009.
4. Steven Holzner, “PHP: The Complete Reference”, 2nd Edition, Tata McGrawHill Publishing Company Limited, Indian Reprint 2009.
5. Vikram Vaswani, “MYSQL: The Complete Reference”, 2nd Edition, Tata McGraw -Hill Publishing Company Limited, Indian Reprint 2009

Student Activity:

1. Suggest list of open source softwares for the commercial software you come across



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DSC F 5.4 – Object Oriented Programming Using JAVA

Course Objectives

As the business environment becomes more sophisticated, the software development (software engineering is about managing complexity) is becoming increasingly complex. As of the best programming paradigm which helps to eliminate complexity of large projects, Object Oriented Programming (OOP) has become the predominant technique for writing software in the past decade. Many other important software development techniques are based upon the fundamental ideas captured by object-oriented programming.

Course Outcomes

At the end of this course student will:

1. Understand the concept and underlying principles of Object-Oriented Programming
2. Understand how object-oriented concepts are incorporated into the Java programming language
3. Develop problem-solving and programming skills using OOP concept
4. Understand the benefits of a well structured program
5. Develop the ability to solve real-world problems through software development in high-level programming language like Java
6. Develop efficient Java applets and applications using OOP concept
7. Become familiar with the fundamentals and acquire programming skills in the Java language.

UNIT-1

FUNDAMENTALS OF OBJECT - ORIENTED PROGRAMMING :

Introduction, Object Oriented paradigm, Basic Concepts of OOP, Benefits of OOP, Applications of OOP, Java features: **OVERVIEW OF JAVA**

LANGUAGE: Introduction, Simple Java program structure, Java tokens, Java Statements, Implementing a Java Program, Java Virtual Machine, Command line arguments. **CONSTANTS, VARIABLES & DATA TYPES:**

Introduction, Constants, Variables, Data Types, Declaration of Variables, Giving Value to Variables, Scope of variables, Symbolic Constants, Type casting, Getting Value of Variables, Standard Default values; **OPERATORS & EXPRESSIONS.**



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UNIT-II

DECISION MAKING & BRANCHING: Introduction, Decision making with if statement, Simple if statement, if-Else statement, Nesting of if-else statements, the else if ladder, the switch statement, the conditional operator. **LOOPING:** Introduction, The While statement, the do-while statement, the for statement, Jumps in loops.

CLASSES, OBJECTS & METHODS: Introduction, Defining a class, Adding variables, Adding methods, Creating objects, Accessing class members, Constructors, Method overloading, Static members, Nesting of methods;

UNIT-III

INHERITANCE: Extending a class, Overloading methods, Final variables and methods, Final classes, Abstract methods and classes;

ARRAYS, STRINGS AND VECTORS: Arrays, One-dimensional arrays, Creating an array, Two – dimensional arrays, Strings, Vectors, Wrapper classes;

INTERFACES: MULTIPLE INHERITANCE: Introduction, Defining interfaces, Extending interfaces, Implementing interfaces, Assessing interface variables;

UNIT-IV

MULTITHREADED PROGRAMMING: Introduction, Creating Threads, Extending the Threads, Stopping and Blocking a Thread, Lifecycle of a Thread, Using Thread Methods, Thread Exceptions, Thread Priority, Synchronization, Implementing the 'Runnable' Interface.

MANAGING ERRORS AND EXCEPTIONS: Types of errors : Compile-time errors, Run-time errors, Exceptions, Exception handling, Multiple Catch Statements, Using finally statement,

UNIT-V

APPLET PROGRAMMING: local and remote applets, Applets and Applications, Building Applet code, Applet Life cycle: Initialization state, Running state, Idle or stopped state, Dead state, Display state.

PACKAGES: Introduction, Java API Packages, Using System Packages, Naming conventions, Creating Packages, Accessing a Package, using a Package.

MANAGING INPUT/OUTPUT FILES IN JAVA: Introduction, Concept of Streams, Stream classes, Byte Stream Classes, Input Stream Classes, Output Stream Classes, Character Stream classes: Reader stream classes, Writer Stream classes, Using Streams, Reading and writing files.



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Reference Books:

1. E.Balaguruswamy, Programming with JAVA, A primer, 3e, TATA McGraw-Hill Company.
2. Programming in Java by Sachin Malhotra, OXFORD University Press
3. John R. Hubbard, Programming with Java, Second Edition, Schaum's outline Series, TATA McGraw-Hill Company.
4. Deitel & Deitel. Java TM: How to Program, PHI (2007)
5. Java Programming: From Problem Analysis to Program Design- D.S Mallik
6. Object Oriented Programming Through Java by P. Radha Krishna, Universities Press (2008)

Student Activity:

1. **Create a front end using JAVA for the student database created**
2. **Learn the difference between ODBC and JDBC**



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DSC F 5.5 – Software Engineering

Course Objectives

The Objective of the course is to assist the student in understanding the basic theory of software engineering, and to apply these basic theoretical principles to a group software development project.

Course outcomes

1. Ability to gather and specify requirements of the software projects.
2. Ability to analyze software requirements with existing tools
3. Able to differentiate different testing methodologies
4. Able to understand and apply the basic project management practices in real life projects
5. Ability to work in a team as well as independently on software projects

UNIT I

INTRODUCTION: Software Engineering Process paradigms - Project management - Process and Project Metrics – software estimation - Empirical estimation models - Planning - Risk analysis - Software project scheduling.

UNIT II

REQUIREMENTS ANALYSIS : Requirement Engineering Processes – Feasibility Study – Problem of Requirements – Software Requirement Analysis – Analysis Concepts and Principles – Analysis Process – Analysis Model

UNIT III

SOFTWARE DESIGN: Software design - Abstraction - Modularity - Software Architecture - Effective modular design - Cohesion and Coupling - Architectural design and Procedural design - Data flow oriented design.

UNIT IV

USER INTERFACE DESIGN AND REAL TIME SYSTEMS :User interface design - Human factors - Human computer interaction - Human - Computer Interface design - Interface design - Interface standards.

UNIT V

SOFTWARE QUALITY AND TESTING :Software Quality Assurance - Quality metrics - Software Reliability - Software testing - Path testing – Control Structures testing - Black Box testing - Integration, Validation and system testing - Reverse Engineering and Re-engineering.
CASE tools –projects management, tools - analysis and design tools – programming tools - integration and testing tool - Case studies.



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REFERENCE BOOKS:

1. Roger Pressman S., "Software Engineering: A Practitioner's Approach", 7th Edition, McGraw Hill, 2010.
2. Software Engineering Principles and Practice by Deepak Jain Oxford University Press
3. Sommerville, "Software Engineering", Eighth Edition, Pearson Education, 2007
4. Pfleeger, "Software Engineering: Theory & Practice", 3rd Edition, Pearson Education, 2009
5. Carlo Ghazi, Mehdi Jazayari, Dino Mandrioli, "Fundamentals of Software Engineering", Pearson Education, 2003

Student Activity:

1. Visit any financial organization nearby and prepare requirement analysis report
2. Visit any industrial organization and prepare risk chart.



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DSC F 5.4 e-Commerce

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

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

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

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

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

References:

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



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DSC F 5.5 Business Networks

Unit-I: Business Forms: Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.

Unit-II: Business Networking through ICT: Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

Unit-III: Business Networking Systems and Devices: Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

Unit-IV: Customer Relationship Management: Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

Unit-V: Business Analytics: Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

References:

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundamentals of Business Analytics, Wiley India.



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DSC F 5.4 - Database Management Systems

Unit-I: Overview of Database Management System: Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

Unit-II: File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages of DBMS, Data Models , Components of Database System, Database Architecture, DBMS Vendors and their Products.

Unit-III: Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model , Concept of ,Relational Integrity.

Unit-IV: Structured Query Language: Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

Unit -V: PL/SQL: Introduction, Structure of PL/SQL, PL/SQL Language Elements ,Data Types, Control Structure,, Steps to Create a PL/SQL Program, Iterative Control ,Cursors , Steps to Create a Cursor , Procedure, Function ,Packages ,Exceptions Handling, Database Triggers, Types of Triggers.

Reference Books:

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication
3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
4. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
5. MARTIN, Database Management – Prentice Hall of India, New Delhi.
6. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.
7. Korth, Database Management systems.
8. Navathe, Database Management systems.
9. S.Sumathi, S.Esakkirajan, Fundamentals of Relational Database Management Systems



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DSC F 5.5 E-Commerce

Unit – I : INTRODUCCION- COMMERCE

Definition-Scope of E-Commerce (Ec)-Advantages and disadvantages of E-Commerce- Business to Business (B2B)- Business to Consumers (B2C) The Frame work of E.- Commerce- Electronic Markets Information Technology and Business.

Unit- II : THE INTERNET

Evolution of the Internet —Internet for Business -Category of networks-World Wide Web (WWW)- Internet Service — Concerns about the internet-Building own website.

Unit- III : ELECTRONIC MARKET

Procedures for Internet shopping-Web advertisement - ordering journals electronically - Selling on the web. E-Commerce for service industries Broker based services travel and Tourism services, Employment placement Element the job market —Trading stocks online.

Unit- IV : ELECTRONIC PAYMENT SYSTEMS

Security schemes in Electronic payment systems-Electronic Credit card systems on the intern-Electronic fund Transfer and Debit cards on the Internet Stored —Value cards and Ecash

Unit- V : E-SECURITY

Internet Protocols — Internet Security — Encryption digital signatures — Secure Electronic Transactions — Firewalls : Access Control.

Reference Books:

1. C,S,V.Murthy, Electronic Commerce, Himalaya Publishing House Mumbai
- 2 Efrain Turban, Jay lee. David king and H.Michel Chung. Electronic Commerce A Managerial perspective. Pearson Education Asia
3. Kamalesh K Baja and Debjani Nag E-Commerce. Tata Mc Graw-Hill Publish Company Limited. New Delhi.



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DSC 1G 6.1 Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan



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DSC 2G 6.2 Goods & Service Tax Fundamentals

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

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

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

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

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

References:

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017
Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.



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DSC 3G 6.3 Management Accounting

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

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

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

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

Unit-V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person EducationIndia, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.



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DSC H 6.4 - PHP and My SQL

Unit-I: Building blocks of PHP: Variables, Data Types, Operators and Expressions, Constants. **Flow Control Functions in PHP:** Switching Flow, Loops, Code Blocks and Browser Output. **Working with Functions:** Defining Functions, Calling functions, Returning the values from User-Defined Functions, Variable Scope, Saving State between Function calls with the Static statement, more about arguments.

Unit-II: Working with Arrays: Arrays, Creating Arrays, Some Array-Related Functions. **Working with Objects:** Creating Objects, Object Instance. **Working with Strings, Dates and Time:** Formatting Strings with PHP, Investigating Strings with PHP, Manipulating Strings with PHP, Using Date and Time Functions in PHP.

Unit-III: Working with Forms: Creating Forms, Accessing Form - Input with User defined Arrays, Combining HTML and PHP code on a single Page, Using Hidden Fields to save state, Redirecting the user, Sending Mail on Form Submission, Working with File Uploads. **Working with Cookies and User Sessions:** Introducing Cookies, Setting a Cookie with PHP, Session Function Overview, Starting a Session, Working with session variables, passing session IDs in the Query String, Destroying Sessions and Unsetting Variables, Using Sessions in an Environment with Registered Users.

Unit-IV: Working with Files and Directories: Including Files with include(), Validating Files, Creating and Deleting Files, Opening a File for Writing, Reading or Appending, Reading from Files, Writing or Appending to a File, Working with Directories, Open Pipes to and from Process Using popen(), Running Commands with exec(), Running Commands with system() or passthru(). **Working with Images:** Understanding the Image-Creation Process, Necessary Modifications to PHP, Drawing a New Image, Getting Fancy with Pie Charts, Modifying Existing Images, Image Creation from User Input.

Unit-V: Interacting with MySQL using PHP: MySQL Versus MySQL Functions, Connecting to MySQL with PHP, Working with MySQL Data. **Creating an Online Address Book:** Planning and Creating Database Tables, Creating Menu, Creating Record Addition Mechanism, Viewing Records, Creating the Record Deletion Mechanism, Adding Sub-entities to a Record.

Reference Book:

1. Julie C. Meloni, PHP MySQL and Apache, SAMS Teach Yourself, Pearson Education (2007).
2. Xue Bai Michael Ekedahl, The Web Warrior Guide to Web Programming, Thomson (2006).



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DSC H 6.5 – Data Mining and Ware Housing

Course Objectives

The Objective of this course is to understand data mining principles and techniques: Introduce DM as a cutting edge business intelligence method and acquaint the students with the DM techniques for building competitive advantage through proactive analysis, predictive modeling, and identifying new trends and behaviors. Develop and apply critical thinking, problem-solving, and decision-making skills

Course Outcomes

1. Examine the types of the data to be mined and present a general classification of tasks and primitives to integrate a data mining system.
2. Apply preprocessing statistical methods for any given raw data
3. Discover interesting patterns from large amounts of data to analyze and extract patterns to solve problems , make predictions of outcomes
4. Comprehend the roles that data mining plays in various fields and manipulate different data mining techniques
5. Select and apply proper data mining algorithms to build analytical applications.
6. Evaluate and implement a wide range of emerging and newly-adopted methodologies and technologies to facilitate the knowledge discovery.

Unit I

Introduction to Data Mining : Fundamentals of data mining, data mining functionalities, data and attribute types, statistical description of data. Data Preprocessing, Data cleaning, data integration, data reduction, data transformation and data discretization.

Unit II

Data Warehousing: Basic concepts, data ware house modeling data cube and OLAP, data warehouse design and implementation.

Unit III

Mining Frequent Patterns and Associations: Basic methods, frequent Item set mining methods any two algorithms, pattern evaluation methods.

Unit IV

Classification: Basic concepts, decision tree induction, Bayes classification, any two advanced methods, model evaluation.

Unit V

Cluster Analysis: Basic concepts, clustering structures, major clustering approaches, partitioning methods, hierarchical methods, density based methods, the expectation maximization method, cluster based outlier detection Essential Reading.



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References:

1. Data Mining by Vikram Pudi, P.Radha Krishna, Oxford University Press
2. Data Warehousing by Reema Thareja , Oxford University Press
3. J. Han , M. Kamber and J. Pei , Data Mining: Concepts and Techniques , 3rd.ed Morgan Kaufmann, 2011
4. Introduction to data mining –G.K.Gupta, PHI
5. Data mining, Data warehouse & Olap-Berson, Tata McGraw Hill

Student Activity:

1. Predict the course taken by a student based on his activities and way of learning
2. Learn visual patterns of any real time data



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DSC H 6.4 Computer Networks

Course Objectives

1. To provide an introduction to the fundamental concepts on data communication and the design of computer networks.
2. To get familiarized with the basic protocols of computer networks.

Course Outcomes

After this course, the student will be able to

1. Identify the different components in a Communication System and their respective roles.
2. Describe the technical issues related to the local Area Networks
3. Identify the common technologies available in establishing LAN infrastructure.

UNIT-I

Network architecture – layers – Physical links – Channel access on links – Hybrid multiple access techniques - Issues in the data link layer - Framing – Error correction and detection – Link-level Flow Control.

UNIT-II

Medium access – CSMA – Ethernet – Token ring – FDDI - Wireless LAN – Bridges and Switches

UNIT-III

Circuit switching vs. packet switching / Packet switched networks – IP – ARP – RARP –DHCP – ICMP – Queueing discipline – Routing algorithms – RIP – OSPF – Subnetting – CIDR – Interdomain routing – BGP – Ipv6 – Multicasting – Congestion avoidance in network layer.

UNIT-IV

UDP – TCP – Adaptive Flow Control – Adaptive Retransmission - Congestion control –Congestion avoidance – QoS.

UNIT-V

Email (SMTP, MIME, IMAP, POP3) – HTTP – DNS- SNMP – Telnet – FTP – Security – PGP – SSH.



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REFERENCE BOOKS:

1. Andrew S. Tanenbaum, "Computer Networks", Fourth Edition, 2003
2. Computer Networks by Bhushan Trivedi, Oxford University Press
3. James F. Kuross, Keith W. Ross, "Computer Networking, A Top-Down Approach Featuring the Internet", Third Edition, Addison Wesley, 2004.
4. Nader F. Mir, "Computer and Communication Networks", Pearson Education, 2007
5. Comer, "Computer Networks and Internets with Internet Applications", Fourth Edition, Pearson Education, 2003.
6. William Stallings, "Data and Computer Communication", Sixth Edition, Pearson vi, 2000

Student Activity:

1. Learn the functioning of various network devices used in your college network
2. Compare 2G, 3G, 4G and 5G networks
3. Prepare LAN deployment diagram of your organization



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DSC H 6.5 Cloud Computing

Course Objectives:

1. Discuss, with confidence, what is cloud computing and what are key security and control considerations within cloud computing environments.
2. Identify various cloud services.
3. Assess cloud characteristics and service attributes, for compliance with enterprise objectives.
4. Explain the four primary cloud category “types”.
5. Evaluate various cloud delivery models.
6. Contrast the risks and benefits of implementing cloud computing.
7. Specify security threat exposure within a cloud computing infrastructure.
8. Recognize steps and processes used to perform an audit assessment of a cloud computing environment.

Course Outcome:

1. Explain the core concepts of the cloud computing paradigm: how and why this paradigm shift came about, the characteristics, advantages and challenges brought about by the various models and services in cloud computing
2. Apply the fundamental concepts in datacenters to understand the tradeoffs in power, efficiency and cost
3. Discuss system virtualization and outline its role in enabling the cloud computing system model
4. Illustrate the fundamental concepts of cloud storage and demonstrate their use in storage systems such as Amazon S3 and HDFS
5. Analyze various cloud programming models and apply them to solve problems on the cloud

Unit-I

Cloud Computing Overview – Origins of Cloud computing – Cloud components - Essential characteristics – On-demand self-service , Broad network access , Location independent resource pooling , Rapid elasticity , Measured service

Unit-II

Cloud scenarios – Benefits: scalability, simplicity, vendors, security. Limitations – Sensitive information - Application development – Security concerns - privacy concern with a third party - security level of third party - security benefits Regularity issues: Government policies



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Unit-III

Cloud architecture: Cloud delivery model – SPI framework, SPI evolution, SPI vs. traditional IT Model

Software as a Service (SaaS): SaaS service providers – Google App Engine, Salesforce.com and google platform – Benefits – Operational benefits – Economic benefits – Evaluating SaaS

Platform as a Service (PaaS): PaaS service providers – Right Scale – Salesforce.com – Rackspace – Force.com – Services and Benefits

Unit-IV

Infrastructure as a Service (IaaS): IaaS service providers – Amazon EC2 , GoGrid – Microsoft soft implementation and support – Amazon EC service level agreement – Recent developments – Benefits

Cloud deployment model : Public clouds – Private clouds – Community clouds – Hybrid clouds – Advantages of Cloud computing

Unit-V

Virtualization : Virtualization and cloud computing – Need of virtualization – cost, administration, fast deployment, reduce infrastructure cost – limitations

Types of hardware virtualization: Full virtualization – partial virtualization – para virtualization

Desktop virtualization: Software virtualization – Memory virtualization – Storage virtualization – Data virtualization – Network virtualization

Microsoft Implementation: Microsoft Hyper V – VMware features and infrastructure – Virtual Box – Thin client

REFERENCES:

1. Cloud computing a practical approach – Anthony T.Velte , Toby J. Velte
2. Robert Elsenpeter TATA McGraw- Hill , New Delhi – 2010
3. Cloud Computing: Web-Based Applications That Change the Way You Work and Collaborate Online – Michael Miller – Que 2008

Student Activity:

1. Prepare a list of companies that provide different cloud services
2. Create your own cloud using a local server



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DSC 6.4 Tally Accounting Software

Unit-I: Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc., Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.

Unit-II: Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.

Unit-III: Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger, Stock Ledger, Ledgers and their Group Allocation.

Unit-IV: Vouchers –types of vouchers – recording of vouchers – entry of payment voucher, Receipt voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit Note. Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.

Unit-V: Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet. Key board shortcuts in Tally. Generating the Reports from Tally, Trial Balance, Account Books, Sales, Purchase, Journal Registers, Statement of Accounts, Day Book, List of Accounts.

Reference Books:

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



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DSC H 6.5 - e-Commerce

Unit-I: Introduction to E-Commerce: Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

Unit-II: Business-to-Business Electronic Commerce: Characteristics of B2B EC, Models of B2B EC, Procurement Management by using the Buyer's Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

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

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

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

Reference Books

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



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DSC H 6.4 e-Payments System

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

Unit-III: e-Payment Security and Digital Signature: Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

Unit-IV: Mobile Payments: Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

References:

1. Domonique Rambure and Alec Nacamuli, "Payment Systems: From the Salt Mines to the Board Room", Palgrave MacMillan.
2. Weidong Kou, "*Payment Technologies for E-Commerce*". Springer, Germany.
3. Donal O'Mahony, Michael Peirce and Hitesh Tewari, "Electronic Payment Systems", Artech House, Inc.
4. M. H. Sherif, *Protocols for Secure Electronic Commerce*, Boca Raton, Fla, CRC Press.



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DSC H 6.5 Social Media and e-Marketing

Unit-I: Social Media: Career in Social Media Marketing - Strategic Marketing - Social media Planning process - Campaigns (tactics and results).

Unit-II: Social Consumers: Social media marketing segments - Digital consumers - Digital communities - Online communities - Strong & Weak Ties - Social Community - Social Publishing.

Unit-III: Social Media Sites: Face book - Twitter - LinkedIn - YouTube and their Operations - Data mining and Social Media - Role of Social Media in Marketing Research - Social Media and Privacy/Ethics.

Unit-IV: e-Marketing: Objectives, Online Advertising - Distribution in e-Marketing, Lead Generation Platform - Customer Service mechanism - Relationship Building medium.

Unit-V: Methods of e-Marketing: Advertising Techniques, Selling Methods, Sales Promotion - Public Relations - Sponsorship, Merchandising, Teleconferencing - Chatting.

References:

1. Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
2. Hanson, W. A. & Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
5. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
6. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA: Idea Group Publication.
7. Stephen Dann & Susan Dann, E-Marketing: Theory and Application, Macmillan, New York.
8. Seth Godin, E-Marketing, Berkley Publishing Group.
9. Irvine Clarke & Theresa B. Flaherty Advances in Electronic Marketing, Idea Group Publishing, Hershey.



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DSC F 6.4 - Web Technology

Unit-I: Introduction: HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, LAN, WAN, MAN. **HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

Unit-II: Cascading Style Sheets: Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

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

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

Unit-V: DHTML with JavaScript: Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

Reference Books

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.



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DSC H 6.5 Social Media and e-Marketing

Unit-I: Fundamentals of Tally.ERP 9: Features - Start Tally, Create and Alter a Company - Creating Single Group/Multiple Groups, Display, Deleting Groups - Ledger: Creating Single Ledger / Multiple Ledgers.

Unit-II: Create Accounting Masters in Tally.ERP 9 - Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts - Walkthrough for creating Chart of Accounts – Back-up of data and Restoring - Tally Audit Features.

Unit-III: Creating Inventory Master: Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Creating Godowns and Allocation of stock.

Unit-IV: Voucher Entry: Contra Entry, Payments, Receipts, Journals, Purchases, Sales, Debit and Credit Notes, Reversing Journal Voucher, Purchase and Sales Orders, Rejections, Delivery and Receipt Notes, Physical Stock Voucher - Invoicing.

Unit-V: Generating Reports: Trial Balance, Balance Sheet, Profit & Loss A/c, Cash Book, Bank Book - Inventory Books and Registers - Exception Reports - Negative Stock, Negative Ledgers - Practice Exercises.

References:

1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
2. Tally 9.0 (English Edition), (Google eBook) Computer World
3. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
4. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
5. Fundamentals of Computers, by V. Rajaraman, PHI.



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SEMESTER-V and VI PROJECT & VIVA-VOCE

The objective of the project is to motivate them to work in emerging/latest technologies, help the students to develop ability, to apply theoretical and practical tools/techniques to solve real life problems related to industry, academic institutions and research laboratories.

The project is of 2 hours/week for one (**Semester-V & VI**) semester duration and a student is expected to do planning, analyzing, designing, coding, and implementing the project. The initiation of project should be with the project proposal. The synopsis approval will be given by the project guides.

The project proposal should include the following:

- Title
- Objectives
- Input and output
- Details of modules and process logic
- Limitations of the project
- Tools/platforms, Languages to be used
- Scope of future application

The **Project work** should be either **an individual one or a group of not more than five members** and submit a project report at the end of the semester. The students shall defend their dissertation in front of experts during viva-voce examinations.



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Table-1 : BCom (General) Semester-I

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	First Language (Tel/Hin/Urdu/Sanskrit...)	100	30	70	4	3
2	Second Language English	100	30	70	4	3
3	<i>Foundation Course – 1</i> Human Values & Professional Ethics	50	0	50	2	2
4	<i>Foundation Course – 2</i> Environmental Studies	50	0	50	2	2
5	DSC 1A Paper-1 Fundamentals of Accounting-I	100	30	70	5	4
6	DSC 2A Paper-1 Business Organization	100	30	70	5	4
7	DSC 3A Paper-1 Business Economics-I	100	30	70	5	4
	Total	600	150	450	27	22

#DSC: Domain (Discipline/Subject) Specific Course (Paper),
Foundation Course: value or skill related

Table-2 : BCom (General) Semester-II

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	First Language (Tel/Hin/Urdu/Sanskrit...)	100	30	70	4	3
2	Second Language English	100	30	70	4	3
3	<i>Foundation Course – 3</i> ICT-I (Computer Fundamentals and Office Tools)	50	0	50	2	2
4	<i>Foundation Course – 4</i> CSS-I	50	0	50	2	2
5	DSC 1B Paper-2 Fundamentals of Accounting-II	100	30	70	5	4
6	DSC 2B Paper-2 Principles of Management	100	30	70	5	4
7	DSC 3B Paper-2 Business Economics-II	100	30	70	5	4
	Total	600	150	450	27	22



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Table-3 : BCom (General) Semester-III

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	First Language (Tel/Hin/Urdu/Sanskrit...)	100	30	70	4	3
2	Second Language English	100	30	70	4	3
3	<i>Foundation Course – 5</i> ICT-II (Internet Fundamentals and Web Tools)	50	0	50	2	2
4	<i>Foundation Course – 6</i> CSS-I	50	0	50	2	2
5	DSC 1C Paper-3 Corporate Accounting	100	30	70	5	4
6	DSC 2C Paper-3 Business Statistics	100	30	70	5	4
7	DSC 3C Paper-3 Banking Theory & Practice	100	30	70	5	4
	Total	600	150	450	27	22

Table-4 : BCom (General) Semester-IV

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	<i>Foundation Course – 7</i> CSS-III	50	0	50	2	2
2	<i>Foundation Course – 8</i> Analytical Skills	50	0	50	2	2
3	<i>Foundation Course – 9</i> Entrepreneurship	50	0	50	2	2
4	<i>Foundation Course – 10</i> Leadership Education	50	0	50	2	2
5	DSC 1D Paper-4 Business Laws	100	30	70	5	4
6	DSC 2D Paper-4 Income Tax	100	30	70	5	4
7	DSC 3D Paper-4 Accounting for Service Organization	100	30	70	5	4
	Total	500	90	410	23	20



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Table-5 : BCom (General) Semester-V

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	DSC 1E Paper-5.1 Cost Accounting	100	30	70	5	4
2	DSC 2E Paper-5.2 Auditing	100	30	70	5	4
3	DSC 3E Paper-5.3 Commercial Geography	100	30	70	5	4
4	Elective DSC 1F Paper-5.4 Inter-disciplinary/General	100	30	70	5	4
5	Elective DSC 2F Paper-5.5 Inter-disciplinary/General	100	30	70	5	4
6	Elective DSC 3F Paper-5.6 Inter-disciplinary/General	100	30	70	5	4
	Total	600	180	420	30	24

Table-6 : BCom (General) Semester-VI

S#	Course	Total Marks	Mid-Sem Exam	Sem-End Exam	Teaching Hours	Credits
1	DSC 1G Paper-6.1 Marketing	100	30	70	5	4
2	DSC 2G Paper-6.2 Goods & Service Tax Fundamentals	100	30	70	5	4
3	DSC 3G Paper-6.3 Management Accounting	100	30	70	5	4
4	Elective DSC 1H Paper-6.4 Inter-disciplinary/General	100	30	70	5	4
5	Elective DSC 2H Paper-6.5 Inter-disciplinary/General	100	30	70	5	4
6	Elective DSC 3H Paper-6.6 Inter-disciplinary/General	100	30	70	5	4
	Total	600	180	420	30	24



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Stream of Elective Papers

DSC 1 F Electives in Semester-V	DSC 1 H Electives in Semester-VI
1. Retailing	
5.4 Purchase Management	6.4 Agricultural and Rural Marketing
5.5 Stores Management	6.5 Warehouse Management
5.6 Project Work : Survey on Rural Producers/Retailing Practices (Kirana)	6.6 Project Work : Survey on Hawkers/ Working with Warehouses
2. Corporate Accounting	
5.4 Accounting & Auditing Standards	6.4 Financial Reporting
5.5 Accounting for Government Entities	6.5 Emerging Areas in Accounting
5.6 Project Work : Application of Accounting & Auditing Standards in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)	6.6 Project Work : Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting
3. Security Market Operations	
5.4 Financial Markets	6.4 Derivatives Trading
5.5 Stock Market Operations	6.5 Stock Market Regulatory Framework
5.6 Project Work : Survey on Investment behaviour/Working with on Stock issues, Share transfers, Documentation, Commodity trading, Derivatives, etc.	6.6 Project Work : Internship in Stock Exchanges/ Mutual Funds /Working with Stock Brokers
4. Banking & Financial Services	
5.4 Central Banking	6.4 Financial Services
5.5 Rural and Farm Credit	6.5 Marketing of Financial Services
5.6 Project Work : Rural Credit survey/Banking operations/Credit Appraisal	6.6 Project Work : Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services
5. Taxation	
5.4 Assessment of Tax : Individual, HUP and Partnership	6.4 Goods & Service Tax and Customs Act
5.5 Corporate Taxation	6.5 Tax Planning and Management
5.6 Project Work : Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant	6.6 Project Work : Internship on Tax Planning Practices in Business Units



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DSC 1 F Electives	DSC 1 H Electives
6. Insurance	
5.4 Life Insurance	6.4 Marketing of Insurance Services
5.5 Non-Life Insurance	6.5 Insurance Regulatory Framework
5.6 Project Work : Working with Insurance Companies/Development Officers/Agents on Policies & Documentation	6.6 Project Work : Survey on Settlement of Claims and Customer Care
7. Logistics & Supply Chain Management	
5.4 Logistics Management – Surface	6.4 Supply Chain Management : Products
5.5 Logistics Management – Air & Sea	6.5 Supply Chain Management : Services
5.6 Project Work : : Internship in Transport Organizations/ Railways/Ports/Tour Operators (on Goods, Parcel and Courier Services)	6.6 Project Work : Internship with Freight Operators/Supply Chain Management Practices in Business Units
8. Advertising and Sales Promotion	
5.4 Advertising and Media Planning	6.4 Sales Promotion
5.5 Brand Management	6.5 Direct Marketing
5.6 Project Work : Working with Advertising Agencies/Survey in Business units	6.6 Project Work : Survey with Customers/Sales Force/Middlemen

Note:

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.

In respect of electives 1 to 8 proposed in V and VI semesters, the field work/internship/ case study/ practical training carries 5 credits with a breakup of 30 marks internal and 70 external examination. The internal examination may be conducted by the concerned teacher and award marks. As an evidence of taking up of field work/ internship/case study/ practical training the student is required to submit a report on the work done which will be evaluated by the external examiners for 70 marks as University examination.

Total Credits for BCom (General) Group : 134



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DSC 1E 5.1 Cost Accounting

Unit-I: Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

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



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DSC 2E 5.2 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - 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 - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, "Principles and Practices of Auditing" Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.



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DSC 3E 5.3 Commercial Geography

Unit -I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

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

References:

1. Shabiar Ahmad; Quazi, Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company



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DSC F 5.4 Purchase Management

Unit-I: Introduction: Purchase Function - Supply Management – Sources of Purchase: Local vs. Global - Negotiation & Bargaining - Purchasing Methods - e-Procurement –DGS & D.

Unit-II: Purchasing Function: Right Quantity - Economic Order Quantity - Re-order Levels - ABC Analysis - Right Price, Time - Tendering: Single, Limited, Open, Global tenders.

Unit-III: Vendor Analysis: Identification of vendor – Selection - Criteria and Methodology of evaluation - Vendor Rating – Maintenance of Vendor relations.

Unit-IV: Buyer-Supplier Relationships: Transformation of buyer-supplier relationships -Developing and managing collaborative and alliance relationships – joint problem solving, Information sharing.

Unit-V: Supply Chain Management: JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

References:

1. Dobler & Burt, Purchasing and Supply Management, McGraw Hill.
2. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
3. L.N. Aggarwal & Parag Diwan, Management & Production Systems, National Publishing House.
4. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.



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DSC F 5.5 Stores Management

Unit-I: Stores Function: Layout and Organization - Stores Responsibilities - Relationships with Other Departments - Logistics - Supply Chain - Coding of materials - Methods of Coding

Unit-II: Material Receipt and Issue: Receipts from Suppliers - Inspection - Authorization of issues - Methods of issue - Records and Systems - Manual Systems - Computerized Systems - Recent Developments.

Unit-III: Stock Control Techniques: Approaches to Control - ABC Analysis - Provision of Safety Stock - Stocktaking Procedure - Obsolescence and Redundancy - Prevention of Deterioration - Stock Checking.

Unit-IV: Stores Operations: Storehouse Location - Centralization of Storage - Measurement of Stores efficiency - Health and Safety directives on stores operations - Manual and Mechanical lifting - Control of Substances Hazardous to Health Regulations - Storage Equipment.

Unit-V: Procedure Manuals: Need for Manuals - Preparation of the Manual - Contents of the Manual - Publication and Distribution - Implementation of the Manuals.

References:

1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.



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DSC F 5.4 Accounting & Auditing Standards

Unit-I: Introduction: Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – **AS-13: Accounting for investments** – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

Unit-III: Accounting Standards (AS17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Unit-IV: Auditing Standards: Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS): Origin - Procedure - International Accounting Standards Board - Adoption in India.

References:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.



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DSC F 5.5 Accounting for Government Entities

Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.

Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.

References:

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
4. Mortimer A. Dittenhofer, Applying Government Accounting Principles, LexisNexis.
5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.



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DSC F 5.4 Financial Markets

Unit-I: Financial Markets: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: Capital Market: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

Unit-III: Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

Unit-IV: Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

Unit-V: Bond Market in India: Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

References:

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
5. Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, New Delhi.



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DSC F 5.5 Stock Market Operations

Unit-I: Listing of Securities: Merits and demerits - Listing requirements, Procedure, Fee - Listing of rights issue, bonus issue, further issue - Listing conditions of BSE and NSE- Delisting.

Unit-II: Indian Stock Exchanges: BSE – NSE - BOLT System – Demat and Electronic transfer of Securities – Institutional segment – RETDEBT market (RDM).

Unit-III: Trading System: Different trading systems - NEAT system, Market types, Order Types - Order management, Trade Management, Auction Internet Broking.

Unit-IV: Clearing and Settlement: Transaction cycle - Settlement process and agencies - Risks in settlement – Securities and Funds settlement - Demat settlement – Shortages handling - Identification Number.

Unit-V: Stock Market Indices: Purpose and Considerations in developing index - Stock market indices in India - BSE Sensex - Scrip selection criteria - Construction – NSE indices – S&P CNX Nifty – OTCEI.

References:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication



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DSC F 5.4 Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

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



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DSC F 5.5 Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

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



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DSC F 5.4 Assessment of Tax: Individual, HUF and Partnership

Unit-I: Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source, carry forward and set off of losses - brought forward of losses.

Unit-III: Assessment of Individuals: Computation of Total income of Individuals and Tax liability - Rates of Income tax.

Unit-IV: Assessment of Tax of HUF: Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

Unit-V: Assessment of Tax of Partnership: Computation of Gross Total Income and Total Income of Partnership Firm - Deductions U/S 80.

References:

1. H C Meharotra & S P Goyal, Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.
4. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.



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DSC F 5.5 Corporate Taxation

Unit-I: Tax Provisions of Companies: Income from Business or Profession, Tax Provisions for certain types of businesses.

Unit-II: Tax Provisions of Companies: Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

Unit-III: Computation of Taxable Income: Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

Unit-IV: Filing of Return and Assessment: Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

Unit-V: Tax Authorities and Administration: Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

References:

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.
3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications



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DSC F 5.4 Life Insurance

Unit-I: Principles of Life Insurance: Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

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

Unit-III: Features of Life insurance contract: Types of Policies - Investment of funds - Bonus option - Annuity Contracts - Group Insurance - Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

Unit-IV: Plans of Life Insurance: Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans - Riders - For Handicapped, etc.

Unit-V: 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.

References:

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



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DSC F 5.5 Non-Life Insurance

Unit-I: Introduction: General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.

Unit-II: Motor Insurance: Motor Vehicles Act 1988 - Requirements for compulsory third party insurance - Certificate of insurance - Liability without fault - Compensation on structure formula basis - Hit and Run Accidents.

Unit-III: Fire Insurance: Features - Kinds of policies - Policy conditions - Payment of claims - Standard Fire and Special peril Policy - Documentation - Cover Note - Calculation of premium.

Unit-IV: Marine Insurance: Contract of Marine Insurance - Classes of policies - Function of Marine insurance - Policy conditions - Marine Losses - Insurance intermediaries.

Unit-V: Agriculture Insurance: Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

References:

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



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DSC F 5.4 Logistics Management - Surface

Unit-1: Logistics: Logistics and Physical Distribution - Functions of Logistics Management - Structure of logistics - Logistics Costs - Customer Service –Logistics in 21st Century.

Unit-II: Logistics and Customer Relationship Management: Customer Service as a Link between Logistics and Marketing - Customer Service and Customer Retention – Integrating Logistics and Customer Relationship Management.

Unit-III: Managing the Lead Time: Role of Time in Competitive Advantage - P:D Ratios and Lead Time Gap - Time-based Mapping - Managing Timeliness in the Logistics Pipeline -Methods for implementing Time based practices.

Unit-IV: Transport Operations: Means of Surface Transport: Rail – Road – Network connections – Problems of Surface transport.

Unit-V: Logistics International Scenario: Drivers and Logistics implications of Internationalization - Trend towards Internationalization - Organizing for International Logistics - Challenges of International Logistics - General Tendencies.

References:

1. Shailesh Kasande, Materials and logistics Management, Nirali Prakashan
2. L. C. Jhamb, Materials and logistics Management, Everest Publishing House.
3. Purchasing and Supply Management - Dobler and Burt, McGraw Hill Company
4. Purchasing and Inventory Management - K S Menon, Shroff Publishers.
4. Introduction to Materials Management – J R Tony Arnold, Prentice Hall
7. Logistics & Supply Chain Management – Martin Christopher, Prentice Hall.



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DSC F 5.5 Logistics Management - Air and Sea

Unit 1: Airline Logistics: History - Regulatory Bodies - Navigation systems - Air Transport System - Operations - Civil Aviation - Safety and Security - Industry regulations.

Unit II: Air Cargo: Air freight - Exports and Imports - Documentation - Cargo Operations Process - Air-way bill - Consignee controlled cargo - Customs clearance - Routing Instructions - Future trends.

Unit -III: Sea Cargo: Shipping Liners - Advices - Booking - Containerization - Container Numbering - Process flow - Shipping Sales - Leads - Quotations - Customer Service.

Unit IV: Shipping Operations: Volume/Weight calculations - Shipment Planning - Preparing and loading containers- Types of Container services - FCL - LCL - Container de-stuffing.

Unit V: Documentation: Bill of Lading - MBL - HBL - CY - CFS - Sea Way bill - Multimodal Transport Document (MTD) - Invoicing - Release of cargo - Consortium.

References:

1. Peter S. Smith (Faber), Air freight: Operations, Marketing and Economics, Research and Development Bureau, Illinois Central System.
2. P.S.Senguttavan, Fundamental of Air Transport Management, Excel Books.
3. John F. Wilson (Harlow: Longman), Carriage of goods by Sea, Longman
4. Yuen Ha Lun, Kee Hung Lai, Tai Chiu Edwin Cheng (Springer), Shipping and Logistics Management, Springer
5. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.



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DSC F 5.4 Advertising and Media Planning

Unit-I: Advertising Functions: Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

Unit- II: Consumer Behaviour: Consumer decision making process – Consumer perception process - Consumer Choices - Consumer surplus.

Unit- III: Creativity Advertising: Creative thinking – Process – Appeals – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit- IV: Media Planning and Strategy: Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.

Unit-V: Designing Print Advertisement: Print Format Lay-out – Designing page – Working with visuals – Print and Electronic Media - Present trends - Class Vs. Mass media.

References:

1. Chunawalla & K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi.
2. William H. Bolew, Advertising, John Wiley & Sons, New York.
3. Asker, David and Myers John G., Advertising Management, Prentice Hall of India, New Delhi.
4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, PHI, New Delhi.
5. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.



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DSC F 5.5 Brand Management

Unit-I: Brand Concept: Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

Unit-II: Brand Equity: Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

Unit-III: Brand Building and Positioning: Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

Unit-IV: Brand Portfolios and Segmentation: Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

Unit-V: Branding in Different Sectors: Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

References:

1. Aaker, David, Managing Brand Equity, Prentice Hall of India.
2. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta
3. Kumar, Ramesh, Managing Indian Brands, Vikas Publishing House, Delhi.
4. Keller K. L., Strategic Brand Management, 2nd Edition, Pearson Education.
5. Strategic Brand Management - Kevin Lane Keller, Prentice Hall.
6. Branding Concepts and Process - Debashish Pati, McMillan Publishers.
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DSC 1G 6.1 Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan



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DSC 2G 6.2 Goods & Service Tax Fundamentals

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

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

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

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

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

References:

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017
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DSC 3G 6.3 Management Accounting

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

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

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

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

Unit-V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
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DSC H 6.4 Agricultural and Rural Marketing

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

Unit-II Rural Consumer Behaviour: Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing – Rural market Segmentation.

Unit-III: Agricultural Marketing: Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V: Export potential for Agro-products: Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

References:

1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, “Rural Marketing: Text and Cases”, Pearson Education, New Delhi.
2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
4. Arora, R.C., “Integrated Rural Development”, S. Chand Limited, New Delhi.
5. Gopalaswamy, T.P., “Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
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DSC H 6.5 Warehouse Management

Unit-I: Concept of Warehouse: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

Unit-II: Role of Warehousing in Retail: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.

Unit-III: Warehouse Operations: Structure - Inventory Receiving - Picking - Locating - Dispatching Maintenance - Security and Safety - Records Maintenance.

Unit-IV: Health and Safety Perspective: Health and Safety Risks at Warehouse, Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).

Unit-V: Warehousing Practices: FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

References:

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.



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DSC H 6.4 Financial Reporting

Unit-I: Corporate Financial Reporting: Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

Unit-II: Consolidated Financial Statements: Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profits.

Unit-III: Companies Act 2013 - Reporting requirements - National Financial Reporting Authority (NFRA).

Unit-IV: Companies Act, 2013 - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.

Unit-V: Developments in Financial Reporting: Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting – Reporting on Price Level changes.

References:

1. P.C. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
2. RSN Pillai, Bhagirathi & S. Uma, Fundamentals of Advanced Accounting, Vol.1, S.Chand, New Delhi.
3. Nehru J. Financial Reporting by diversified Companies, Vision Books, New Delhi.
4. Hawkins David, Financial Statements Corporations, Dow Jones-Irwin Homewood.
5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
6. Maheswari S N., Maheswari S K., Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana.



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DSC H 6.5 Emerging Areas in Accounting

Unit-I: Human Resource Accounting: Methods: Cost approach - Replacement cost approach - Present value of future earnings approach - Expense model - Model on human resource accounting (including problems).

Unit-II: Social Accounting: Rationale for Social Accounting - Qualitative and quantitative social accounting disclosures - Evaluation of social accounting reports.

Unit-III: Inflation Accounting: Historical Cost basis of Financial statements - Limitations - Evolution of Inflation accounting - Constant-rupee accounting - International standard for hyperinflationary accounting (including problems)

Unit-IV: Environmental Accounting: Qualitative and quantitative Environmental accounting disclosures - Evaluation of Environmental accounting reports - Green Accounting - Concept and implementation.

Unit-V: Special Areas in Accounting: Intrinsic Value Accounting - Resource Consumption Accounting - Forensic Accounting - Fund Accounting - Hedge Accounting.

References:

1. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
2. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd. New Delhi.
3. Jain and Narang: Advanced Accounts, Kalyani Publishers, Ludhiana.
4. Gupta, Shashi K. & Sharma, R.K., Management Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
5. L. S. Porwal : Accounting Theory, Tata McGraw Hill
6. S. N. Maheshwari : Corporate Accounting, Vikas Publishing House Pvt. Lit. New Delhi.
7. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting, Taxmen, New Delhi.
8. Mukherji and Hanif - Modern Accounts, Vol. I and II, Tata McGraw Hill.
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DSC H 6.4 Derivatives Trading

Unit-I: Derivatives: Forward and Futures Contracts – Options – Swaps – Types of Traders – OTC and Exchange Traded Securities - Risks in Derivatives.

Unit-II: Futures Contract: Specifications - Margin Requirements – Marking to Market – Types of Futures - Relationship between Future, Forward and Spot Prices - Futures Trading and operations.

Unit-III: Options: Types: Call and Put – American and European – Intrinsic value and Time value of Options – Option payoff – Futures vs. Options - Trading operations.

Unit-IV: Swaps: Types: Interest Rate – Currency – Role of financial intermediaries in Swaps trading - Credit Risk - Swaps trading in India.

Unit-V: Derivatives Trading in India: Regulations - Framework – Exchange trading in Derivatives – Stock Futures and Index futures in NSE – Interest Rate Derivatives.

References:

1. John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning.
2. Keith Redhead, Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps, PHI Learning.
3. Stulz, Risk Management and Derivatives, Cengage Learning.
4. Varma, Derivatives and Risk Management.
5. David Dubofsky, 'Option and Financial Futures – Valuation and Uses, McGraw Hill
6. S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall of India.



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DSC H 6.5 Stock Market Regulatory Framework

Unit-I: Stock Market Regulations: Regulations of Companies Act, 2013 - Registrar of Companies - Powers and Functions - Securities Contract and Regulations Act.

Unit-II: Stock Exchanges: Listing of Securities - Conditions - Listing Agreement - Problems in Implementation.

Unit-III: Securities Exchange Board of India: SEBI Act - SEBI Guidelines on Initial Public Offerings - Investors' Protection.

Unit-IV: Legal Process of Company: Expansion and Restructuring - Takeover, Amalgamation and Merger – Regulations - Repurchase of own company shares - consequences of non-compliance with the rules.

Unit-V: Function of Dealers: Investment advisors and representatives in the capital market - Statutory control on Dealers - Common law and statutory liabilities for malpractices.

References:

1. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House,
2. H.R. Machiraju, Indian Financial system, Vikas publishing House Pvt, Ltd.
3. Sanjeev Agarwal, Guide to Indian Capital Market, Bharat Law House
4. V.L. Iyer, SEBI practice Manual, Taxman Allied Service (P) Ltd
5. M.Y. Khan, Indian Financial Systems, Tata McGraw Hill,
6. SEBI Manual, Taxman



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DSC H 6.4 Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities.

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
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DSC H 6.5 Marketing of Financial Services

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valarie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill



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DSC H 6.4 Goods & Service Tax and Customs Act

Unit-I : Registration and Filing – Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit-II: Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax – Accounts and Records – Retention of Records – Audit by Tax Authorities.

Unit-III: Assessment: Self-assessment - Provisional assessment –Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons –Audit and Assessment – Other features of Dual GST model.

Unit-IV: Levy and Exemption of Tax : Chargeability – Collection at Source –E-Commerce - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports – GST on Imports –Returns under GST –Taxation of Services–Remission of Tax - Adjustment and Refund of GST.

Unit-V: Customs Act : Types of Custom Duties- Valuation for Customs Duty- Tariff Value- Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

References:

1. Goods and Services Tax in India – Notifications on different dates
2. Customs Law Manual and Customs Tariff of India- R K Jain.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
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DSC H 6.5 Tax Planning and Management

Unit-I: Tax Planning: Difference between tax planning, tax avoidance, tax evasion and tax management - Tax planning with reference to setting up a New Business - Form and Size - Tax Holiday, etc.

Unit-II: Tax Planning of Financial Decisions: Absorption, Mergers, Demergers and Takeovers - Reorganization or Restructuring of Capital - Decisions such as Borrowing or Investment Decisions.

Unit-III: Tax Planning on Managerial decisions: Own or lease - Make or buy decisions - Repair, replace, renewal or renovation of assets - Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: Selling in domestic or foreign market - Avoidance of double taxation agreement - Foreign collaborations and joint ventures.

Unit-V: Foreign Collaborations: Incidence of tax on Domestic companies - Provisions for relief in respect of Double taxation - Double Taxation Avoidance Agreements.

References:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
3. Taxman, The Tax and Corporate Law Weekly.
4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
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DSC H 6.4 Marketing of Insurance Services

Unit-I: Marketing of Services: Distinction between Product and Service Marketing - 7 Ps of Marketing.

Unit-II: Marketing of Insurance Services: Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

Unit-III: Understanding of Insurance Market - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer - Strategies for marketing of insurance.

Unit-IV: Promotion of insurance: Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

Unit-V: Case Studies: Marketing methods and strategies adopted by LIC, GIC, Bajaj Life, SBI Life, HDFC Life.

References:

1. Gray Armstrong & Philip Kotler, Marketing-An Introduction, Pearson Education, Asia.
2. Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi.
3. Adrian Payne, The Essence of Services Marketing, Prentice Hall of India.
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DSC H 6.5 Insurance Regulatory Framework

Unit-I: Insurance Legislation in India: Insurance Act, 1938 - Functions of IRDA – Motor Vehicle Act, 1988 – Marine Insurance Act – Bill of Lading Act – Indian Railways Act – Carriage of Goods by Sea Act.

Unit-II: IRDA Regulatory Functions: Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies - Categorization of Surveyors - Inspection.

Unit-III: Regulations on Conduct of Business: Obligation of Insurers for rural and Social sector – Micro Insurance – IRDA guidelines – Anti Money laundering – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

Unit-IV: Policy Holders Rights of Assignment: Assignment and Transfer of policies – Nomination – Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.

Unit-V: Protection of Policy Holders Interest: Pre and Post stage of Insurance Cycle – Free look period – Grievance Redressal – Complaint handling.

References:

1. Nalini Prava Tripathy & Prabir Pal, Insurance: Theory and Practice, Prentice Hall of India.
2. Loomba, Jatinder, Risk Management and Insurance Planning, Prentice Hall of India.
3. Venkatesh Babu S., Manjunatha J.M., Manjunatha K.B. & S.K. Podder, Insurance and Risk Management, Himalaya Publishing House Pvt. Ltd.
4. S. Arunajatesan and T.R. Vishwanathan, Risk Management and Insurance, McMillan.
5. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.
6. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning
7. George E Rejda Principles of Risk Management and Insurance, Pearson



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DSC H 6.4 Supply Chain Management - Products

Unit-I: Introduction: Challenges in Supply chain management, Uncertainty and supply chain management, Supply chain Drivers and Obstacles, Supply chain Network, Different types of Supply Chain Networks.

Unit-II: Demand: Supply Chain Demand - Estimating Demand - Forecasting Techniques -Managing Supply Chain Demand and Supply.

Unit-III: Sources of Inputs: Suppliers - Relations - Sourcing - Vendor Selection - Performance Rating of Suppliers - Suppliers Networks - Supplier Development.

Unit-IV: Output: Customer Selection - Process - Relationship Management - Innovations in Supply Chain Management.

Unit-V: Logistics: Logistics and Customer Relationships Management - Functions - Structure - Logistics Costs - Customer Service and Logistics Management - Supply Future Challenges.

References:

1. G. Raghuram , Logics and Supply Chain Management, Macmillan.
2. Emiko Bonafield – Harnessing Value in Supply Chain, Johnwiley, Singapore.
3. Dr. Gopal Krishnan – Material Management Rearview, Pearson New Delhi.
4. B.S. Sahay, Macmillan – Supply Chain Management, Pearson Education.
5. Supply Chain Logistics Management - Bowersox, Closs & Cooper – McGraw-Hill.
6. World Class Supply Management - Burt, Dobbler, Sterling, Tata McGraw-Hill.



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DSC H 6.5 Supply Chain Management - Services

Unit-I: Concepts of Supply Chain: Features - Role of Supply Chain Management in Services - Design and development of Supply Chain network for Services.

Unit-II: Customer Service: Service Mix - Cost - Pricing of Service - Channels of Distribution- Customer service linkages - Customer satisfaction Enablers - Sourcing and Availing.

Unit-III: Planning Demand and Supply: Planning for supply and demand of Services - Demand Forecasting, Supply and Managing variability - Quick Response and Accurate Response System in SCM - Other Planning Strategies.

Unit-IV: Supply Chain Service Operations: Supply Chain Services Planning - Supply Chain Facilities - Capacity Planning - Services Optimization - Dynamic Routing and Scheduling.

Unit-V: Recent Trends in Supply Chain Management: New Developments - Outsourcing Operations, Co-Makership - Role of e-Commerce in Supply Chain Management - Green Supply Chain Management.

References:

1. Sunil Chopra, Supply Chain Management, Pearson Education Publishing
2. G. Raghuram , Logics and Supply Chain Management, Macmillan.
3. Emiko Bonafield – Harnessing Value in Supply Chain, John Wiley, Singapore.
4. Dr. Gopal Krishnan – Material Management Rearview, Pearson New Delhi.
5. B.S. Sahay, Macmillan – Supply Chain Management, Pearson Education.



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DSC H 6.4 Sales Promotion

Unit-I: Sales Promotion: Sales Executive Functions - Sales Promotion and control - Sales organization - Setting-up of Sales organization - Types of Sales organization .

Unit-II: Personal Selling: Theories of personal selling - analyzing market potential - sales potential and sales forecasting methods - Distribution policies and pricing policies.

Unit-III: Sales Operations: Sales budget, Sales territories, Sales Quota's, Point of Sale - Sales contests - Coupons and discounts - Free offers - Display - Showrooms and Exhibitions.

Unit-IV: Salesmanship: Sales Manager Qualities and functions - Types of salesman - prospecting - pre-approach and approach - selling sequence - psychology of customers.

Unit-V: Sales force Management: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel.

References:

1. Richard R. Still, Edward W. Cundiff & Norman A.P. Govani, "Sales Management: Decisions, Strategies and Cases", Person Education, New Delhi.
2. McMurry & Arnold, "How to Build a Dynamic Sales Organization", McGraw Hill, W.C.
3. Pradhan , Jakate & Mali, Elements of Salesmanship and Publicity, Kitab Mahal.
4. Anderson Robert, "Professional Sales Management", Prentice Hall of India, New Delhi.
5. Gerald A. Michaelson, Strategies for Selling, Tata McGraw Hill Publishing Co. New Delhi.
6. Building a Winning Sales Team – Gini Graham & Scott, ASJA Press.
7. Professional Sales Management – Anderson, Hair and Bush, McGraw Hill.



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DSC H 6.5 Direct Marketing

Unit-I Direct Marketing: Features - Different Strategies - Mailing SMS - MMS - New Channels of Direct Marketing - Marketing Communication plan.

Unit-II: Direct Marketing Creativity: Creative Process and Testing – Direct Mail, Catalogs -Print Advertising - Marketing Intelligence - Relational, Direct and Interactive Marketing - 3's USP and Creativity.

Unit-III: Direct Marketing Media – Magazines, Newspapers and TV/Radio - Telemarketing - Evolution of Digital Marketing and New Customer.

Unit-IV: Social Media and Digital Marketing: Facebook, Twitter, LinkedIn, Emailing - Mobile Marketing - Interactive Television - Blended Direct Marketing - Integrating media and channels

Unit-V: Key factors of Direct Marketing - Digital Marketing Tips - Best practices in digital marketing - Legal Aspects - Practical examples of Flipkart, Amazon, Paytm, etc.

References:

1. Kotler, Philip, Armstrong, Gary, Saunders, John and Wong, Veronica, "Principles of Marketing", Prentice Hall Europe.
2. Bob Stone and Ron Jacobs, Successful Direct Marketing Methods, McGraw Hill..
3. Mary Lou Roberts, Paul D. Berger, Direct Marketing Management, Prentice Hall Publications.
4. Chet Meisner, The Complete Guide to Direct Marketing- Creating Breakthrough Programs that Really Work, Kaplan Publishing.