

## BCOM 2024-25

<b>Semester I</b>		<b>Semester II</b>	
Fundamentals of Commerce	100	Financial Accounting and Practical	100
Business Organisation	100	Office Automation Tools and Practical	100
<b>Semester III</b>		<b>Semester IV</b>	
Advanced Accounting	100	Corporate Accounting	100
Income Tax	100	Cost and Management Accounting	100
E-commerce and Web designing	100	DBMS with Oracle	100
Digital Marketing			
<b>Semester V</b>		<b>Office Management (MINOR)</b>	
Sales Promotion and Practices	100	SEM-II Principles of Management	100
Advertising and Media planning	100	SEM-III Organizational Behaviour	100
Management Accounting and Practices	100	SEM -IV Marketing Management	100
Cost Control Techniques	100	SEM-IV Human Resource Management	100

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

I SEMESTER  
COM 1301(4)

**PATHWAY PAPER – I**  
**FUNDAMENTALS OF COMMERCE**

Time: 4hrs/wk  
Marks: 100

w.e.f AK 2023-2024 (Admitted batch) **SYLLABUS**

**Course Objectives:**

- The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development.
- To acquire Knowledge on Accounting and Taxation.

**Course Outcomes:**

- Identify the role commerce in Economic Development and Societal Development.
- Equip with the knowledge of imports and exports and Balance of Payments.
- Develop the skill of accounting and accounting principles.
- They acquire knowledge on micro and micro economics and factors determine demand and supply.
- An idea of Indian Tax system and various taxes levied on in India.
- They will acquire skills on web design and digital marketing.

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

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

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

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

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

**Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. Jain, S. P., & Narang, K. L. (2013). Cost Accounting Principles and Practice. Kalyani Publishers.
2. Gupta, R. L., & Gupta, V. K. (2007). Principles and Practice of Accounting. Sultan Chand & Sons.
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Singhania, V. K., & Singhania, J. (1999). Direct Taxes Ready Reckoner. Taxmann Publication.
5. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

**ST.JOSEPH'S COLLEGE FOR WOMEN AUTONOMOUS, VISAKHAPATNAM**

**I BBA & I BCOM**

**I SEMESTER**

**23AK Batch**

**Code: COM 1302 PAPER- II BUSINESS ORGANIZATION**

**SYLLABUS**

**LEARNING OBJECTIVES:**

The course aims

- To acquire conceptual knowledge of business, formation various business organizations.
- To provide the knowledge on deciding plant location, plan layout and business combinations.
- To gain knowledge on Computer essentials.

**LEARNING OUTCOMES:**

After completing this course a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of

Business Organization.

- The ability to understand the terminologies associated with the field of Business Organization along with their relevance.
- To identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems
- To understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.
- To learn about the computer essentials required for the Business organization.

**.Unit 1: Business:**

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

**Unit 2: Promotion of Business:**

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

### **Unit 3: Plant Location and Layout:**

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

### **Unit 4: Business Combination:**

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

### **Unit 5: Computer Essentials:**

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

### **Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology,service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

### **Reference Books:**

1. Gupta, C.B., “Business Organisation”, Mayur Publiction, (2014).

2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab

Mahal, (2014).

3. Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems

Approach Mumbai", Himalaya Publishing House, (2000).

4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.

5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi

and English)

6. Fundamentals of Computers by V. Raja Raman

7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

II SEMESTER  
COM-Ma1-2101(3)

**COMMERCE**  
**FINANCIAL ACCOUNTING**

Time:4hrs/week  
Marks:100

w.e.f AK 2023-2024 (Admitted batch)

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

**OUTCOMES:** At the end of the course, the student will able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for

different accounting periods. Design new accounting formulas & principles for business organizations.

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

**UNIT-II: FINAL ACCOUNTS:** - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

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

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

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

**ACTIVITIES:** • Assignment on Subsidiary Books.

- Group Activities on Problem solving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs • Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)

- Any similar activities with imaginative thinking beyond the prescribed syllabus

### REFERENCE BOOKS:

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

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS)  
II SEMESTER  
COM-Ma1-2151(2)

**COMMERCE**  
**FINANCIAL ACCOUNTING**

VISAKHAPATNAM  
Time:1hr/week  
Marks:50

w.e.f AK 2023-2024 (Admitted batch)    **PRACTICAL SYLLABUS**

**Lab Exercise:** □ Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups. □ Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet. □ Selecting and shutting a Company; Backup, and Restore data of a Company □ Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel. □ Bills of Exchange - Preparation of Accounts



1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

**UNIT 2: MS Word Advanced features:** Difference between Wizard and Template - Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro - , Inserting pictures: From Computer, Online Pictures – Insert 3d Models - Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables Mail merging, Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

**CASE STUDY:**

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of you class using tables.

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM  
II SEMESTER **COMMERCE**  
Time:6hrs/week  
COM-Ma2-2201(3) **OFFICE AUTOMATION TOOLS**  
Marks:100  
w.e.f AK 2023-2024 (Admitted batch)

**COURSE OBJECTIVES:**

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

**LEARNING OUTCOMES:**

The students will be able:

Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

**UNIT-1: INTRODUCTION TO MS OFFICE & MS WORD:** MS-Word: Features of MS-Word, MS-Word Window components, working with formatted text, Shortcut

keys, Formatting documents: Selecting text, Copying & moving data, Formatting characters, changing cases, Paragraph formatting, Indents, Drop Caps, Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to (F5) command, proofing text (Spell-check, Auto correct)

**CASE STUDY:**

1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

**UNIT 2: MS Word Advanced features:** Difference between Wizard and Template - Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro - , Inserting pictures: From Computer, Online Pictures – Insert 3d Models - Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables Mail merging, Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

**CASE STUDY:**

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of you class using tables.

**UNIT 3: INTRODUCTION TO MS EXCEL & ITS FEATURES:** MS-Excel: Excel Features, Spreadsheets, workbooks, creating, saving & editing a workbook, Renaming sheet, cell entries (numbers, labels, and formulas), spell check, find and replace, Adding and deleting rows and columns Filling series, fill with drag, data sort, Formatting worksheet, Functions and its parts, Some useful Functions in Excel (SUM,AVERAGE,COUNT, MAX,MIN, IF),

**CASE STUDY:**

1. Create a worksheet with you class marks displaying total, average, top marks in the class and least marks in the class.

**UNIT – 4: Ms-Excel Advanced Features:** Cell referencing (Relative, Absolute, Mixed), What-if analysis, Introduction to charts: types of charts, creation of charts, printing a chart, printing worksheet – Sort – Filters – View Menu

**CASE STUDY:**

1. Prepare a chart with height and weights of you class mates in atleast 3 types of charts.
2. Demonstrate the use of Filter with the attendance data of your class.

**UNIT – 5: MS-POWERPOINT AND ITS APPLICATIONS:** MS-Power Point:

Features of Power Point, Uses, components of slide, templates and wizards, using template, choosing an auto layout, using outlines, adding sub headings, editing text, formatting text, using master slide, adding slides, changing color scheme, changing background and shading, adding header and footer, adding cliparts and auto shapes. Various presentation, Working in slide sorter view(deleting, duplicating, rearranging slides),adding transition and animations to slide show, inserting music or sound on a slide, viewing slide show, Printing slides.

**CASE STUDY:**

1. Prepare a presentation with your achievements and experiences in College.

**TEXT BOOKS:**

1. Computer Fundamentals–Pradeep.K.Sinha:BPBPublications.
2. Fundamentals of Computers -ReemaThareja, Oxford University Press India

**REFERENCE BOOKS:**



**UNIT-3: Hire Purchase System:** Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

**UNIT-4: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

**UNIT-5: Partnership Accounts-II:** Dissolution of a Partnership Firm – Application of Garner v/sMurray Rule in India – Insolvency of Partners (including problems).

#### **ACTIVITIES:**

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

#### **Reference Books:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Advanced Accountancy : S.N.Maheshwari&V.L.Maheswari, Vikas publishers.

3. Advanced Accounting: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
5. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

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**ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM**

III SEMESTER	<b>COMMERCE</b>	TIME:2HRS/WEEK
COM-Ma1-3151(2)	<b>ADVANCED ACCOUNTING</b>	MARKS:50
w.e.f 2024-2025 (23AK Batch)	<b>PRACTICAL SYLLABUS</b>	

**Lab Exercise:**

- Non Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Hire Purchase Accounts - Preparation of Ledger accounts in the books of hire purchaser and hire vendor using Accounting Software/Excel
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.
- Single entry - Preparation of Statement of Affairs in MS-Excel.

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**Learning objectives:**

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes.

To impart skills in calculating various incomes and online filling of tax returns.

**Learning outcomes:**

At the end of the course, the student will be able to;

**CO-1:** Develop the complete knowledge of the tax evasion, tax avoidance and tax planning. (L3)

**CO-2:** Understand the provisions and compute income tax for various sources. (L2)

**CO-3:** Identify amendments made from time to time in Finance Act. (L3)

**CO-4:** Construct total income and define tax complications and structure. (L3)

**CO-5:** Analyse and File IT returns of individual at his own. (L4)

**UNIT-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

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

**UNIT-III: Income from House Property and Profits and Gains from Business:**  
Annual Value, Let-out/Self Occupied/Deemed to be Let-out house - Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of

Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

COM-Ma2-3201(3)

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**UNIT-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

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

**ACTIVITIES:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.



**Course Objectives:**

1. To help learners to acquire conceptual knowledge of fundamental concept of E-commerce & Web Designing.
2. To emphasize the importance of various E-commerce & Web Designing.
3. Developing and implementing efficient algorithms.
4. Develop skills to design e-commerce website by using HTML

**Learning Outcomes:**

The student will be able to:

CO 1: Outline the foundations and importance of E-Commerce (L2)

CO2: Discover electronic payment systems (L4).

CO 3: Identify legal issues and privacy of E-Commerce (L3).

CO 4: Construct and develop web pages from scratch, using PHP and the Bootstrap framework. (L3)

CO 5: Construct Websites by using style sheets (L3).

**UNIT-1: Basics And Definitions:** Definition, E-Commerce with 5-C Model, Additional Terms, and Business Models Related To E-Commerce, Advantages and Disadvantages, Web 2.0, Technical and Economic Challenges

**Frameworks and Architectures:** Actors and Stakeholders, Fundamental Sales Process and His 7+1 Process Steps Work, Technological Elements, Typical Applications

**Case Study:** Identify different E-Commerce websites and write their functionality.

**UNIT-2: B2C Business:** B2c Basics, B2c-Business And Crm, B2c Software Systems, CustomerRelationship Management (Crm)

**B2B Business:** B2b Basics, Differences between B2b and B2c, B2b Software Systems, SupplyChain Management

**Case Study:** Identify B2B and B2C websites in Unit-I Case Study and differentiate

theirfunctionality

### **UNIT-3: Security & Compliance Management: Foundations Of Risk**

Management,

Compliance Management, Information Security Management (Ism), Technology

**Electronic Payment:** Business and Money, the Payment Challenge, Payment Procedures, Receivables Management, Cyber Money

**Case Study:** Identify different payment methods used in purchasing of goods in Amazon, Flipkart etc. And write their Pros and Cons of each payment method.

### **UNIT- 4:** Introduction to web programming: Introduction, creating a web sites,

HTML tags, HTML Elements, HTML attributes, CSS Preview, History of HTML,

Differences between old HTML and HTML5, how to check your HTML code

#### **Coding Standards, Block Elements:**

HTML coding conventions, Comments, HTML Elements, Should Describe Web Page Content Accurately, Content Model Categories, Block Elements, block quote Element, Whitespace Collapsing, pre Element, Phrasing Elements, Editing Elements, q and cite Elements, dfn, abbr, and time Elements, Code-Related Elements, br and wbr Elements.

**Text Elements, and Character References:** sup, sub, s, mark, and small Elements, strong, em, b, u, and i Elements, span Element, Character References, Web Page with Character References, and Phrasing Elements.

**Case Study:** Create a web page of your department using standard HTML tags, HTML elements and HTML attributes

**UNIT-5: Cascading Style Sheet (CSS):** CSS Overview, CSS Rules, Example with Type Selectors and the Universal Selector, CSS Syntax and Style, Class Selectors, ID Selectors, span and div Elements, Cascading, style Attribute, style Container, External CSS Files, CSS Properties, Color Properties, RGB Values for Color, Opacity Values for Color, HSL and HSLA Values for Color, Font Properties, line-height Property, Text Properties, Border Properties, Element Box, padding Property, margin Property,

**Case Study:** Description of your City or place with the use of CSS and compare it with previous two case studies.

#### **REFERENCE BOOKS:**

1. Introduction to E-Commerce: Combining Business And Information Technology By Martin Kutz
2. Lallana, Quimbo, Andam, 4. Cf. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce: A Manager's Guide (USA: Addison Wesley Longman, Inc., 1997), 19-20.



8. Create a web page to display the text “Digital Marketing” which scrolls randomly.
9. Create a web page to scroll the text “E-Commerce” for exactly 5 times from left to right of the screen.
10. Create a web page to insert an image which when clicked redirects you to your college website.
11. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.
12. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.
13. Create a web page with name of your college as text. The text should scroll, alternate and slide.
14. Create a web page to display an image surrounded by text on all the four sides.
15. Create a web page to display 3 images which are aligned left, right and center respectively.
16. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E- Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.
17. Create a web page with name of your college as Text in h6 size, font as verdana, blue as font color followed by a copyright symbol and trademark symbol.
18. Create a login page asking the user to enter his username and password followed by a submit button.
19. Create a web page using a form which collects data about student rollno, name and marks in various subjects followed by submit and reset buttons.
20. Create a web page using a form titled as Feedback form which takes the feedback of faculty teaching a particular subject in your college. The form should have fields student name, rollno followed by 5 check boxes labeled Excellent, Very Good, Good, Average, Bad respectively.
21. Create an unordered list of popular B2C ecommerce web site

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

III SEMESTER

**COMMERCE**

TIME:3HRS/WEEK

COM-Ma4-3401(3)

**DIGITAL MARKETING**

MARKS:100

w.e.f 2024-2025 (23AK Batch) **SYLLABUS**

**COURSE OBJECTIVES:**

- The course aims to identify the impact of digital space and digital marketing in reaching out to customers.
- Understand the importance of Search Engines and explain the working of Search Engines.
- Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers.

**LEARNING OUTCOMES:** The Students will be able to:

- CO1: Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem.
- CO2: Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing.
- CO3: Outline email Marketing and strategy to craft email marketing campaign.

**UNIT-I:** Digital Marketing: Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

**Case Study:** Analyze the change in ranking of your Web Promotion Page

**UNIT-II:** Online Advertising: Introduction, Objective, Where to Advertise, Online Ad Format, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

**Case Study:** Create Google Add for your college

**UNIT-III:** Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking.

**Case Study:** Analyse the impact of your E-Mail Campaign

**UNIT- IV:** Social Media Marketing (SMM): What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter.

**Case Study:** 1. Analyze the performance of your Facebook and Instagram Page  
2. Analyze the performance of your YouTube Video

**UNIT-V:** Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.

**Case Study:** Analyse the impact of your Twitter Campaign

**Text Books:**

1. Digital Marketing by Seema Gupta, McGraw Hill Education
2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

**References:**

1. Basics of Digital Marketing - Course (swayam2.ac.in)

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM  
III SEMESTER **COMMERCE** TIME:2HRS/WEEK  
COM-Ma4-3451(2) **DIGITAL MARKETING** MARKS:100  
w.e.f 2024-2025 (23AK Batch) **PRACTICAL SYLLABUS**

**LIST OF EXPERIMENTS:**

1. Digital Marketing Implementation in Business Scenario
2. Create the Digital Marketing Webpage
3. Conducting the Search Engine Optimization and Search Engine Marketing
4. Using Google Analytics to analyze website performance
5. Creating Promotional banner through Canva
6. Face book Promotion using banners
7. Creating YouTube Channel for Marketing
8. Twitter Marketing
9. Instagram Marketing
10. Email Marketing

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM  
IV SEMESTER **COMMERCE** TIME: 4HRS/WEEK

**Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company's act.

**Learning Outcomes:**

At the end of the course, the student will be able to;

CO1: Interpret the Accounting treatment of Share Capital and aware of process of book building. (L2)

CO2: Demonstrate the procedure for issue of bonus shares and buyback of shares and Debentures. (L2)

CO3: Identify the need and valuation of Goodwill. (L3)

CO4: Take part in the preparation of consolidated accounts for a corporate group and understand the valuation of shares. (L4)

CO5: Examine the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments. (L4)

**UNIT- I: ACCOUNTING FOR SHARE CAPITAL:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium-For feature and Reissue of Shares. (Including problems).

**UNIT – II: Issue and Redemption of Debentures and Issue of Bonus Shares:**

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

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

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

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

**ACTIVITIES:**

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and list out its assets and Liabilities.
- Collect the annual reports of a company and calculate the value of goodwill under different methods
- Powerpoint presentations on types of shares and share capital
- Group Discussion on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

**REFERENCE BOOKS:**

1. Corporate Accounting: T.S.Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata Mc Graw Hill Publications.
4. Corporate Accounting: R L Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C.Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang, Kalyani Publishers

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

IV SEMESTER

COMMERCE

TIME: 4HRS/WEEK

COM-Ma2-4101(4)

**COST AND MANAGEMENT ACCOUNTING**

MARKS: 100

w.e.f 2024-2025 (23AK Batch)

**SYLLABUS**

**Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

**Learning Outcomes:**

At the end of the course, the student will be able to;

**CO-1:** Understand various costing methods and management techniques. (L2)

**CO-2:** Apply Cost and Management accounting methods for both manufacturing and service industry. (L3)

**CO-3:** Build cost sheet, quotations, and tenders to organization for different works. (L3)

**CO-4:** Analyse cost-volume-profit techniques to determine optimal managerial decisions. (L4)

**CO-5:** Compare and contrast the financial statements of firms and interpret the results. (L2)

**CO-6:** Analyse various special decisions, using relevant management techniques. (L4)

**UNIT - 1: INTRODUCTION:** Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**UNIT - 2: MATERIAL AND LABOUR COST:** Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**UNIT - 3: JOB COSTING AND BATCH COSTING:** Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

**UNIT - 4: FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION:** Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**UNIT - 5: MARGINAL COSTING:** Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

**Activities:**

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.



ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

IV SEMESTER

**COMMERCE**

Time: 3Hrs/Week

**COM-Ma3-4301(3) Database Management System with Oracle**

Max.Marks:100

**Course Objectives:**

To familiarize with concepts of database design

**Course Outcomes:** Students after successful completion of the course will be able to:

1. Develop and design database application and therefore enhance entrepreneurship skills(L3).
2. Build entity relationship and converting relationship diagrams into RDBMS(L3).
3. Construct SQL queries on the respective data and understanding Query solving skills(L3).
4. Develop and implement a Database Schema for a given Problem-domain(L3).
5. Apply PL/SQL for processing databases. [L3]

**Unit 1: Overview of Database Systems: Introduction:** Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

**Data Models:** Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Database system structure, environment, Centralized and Client Server architecture for the database.

**Case Study:**

1. Describe the differences between Database systems and File based systems
2. Study about database models and their advantages and dis-advantages

**Unit 2: Relational Model:** Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance, concept of keys (super key, candidate key, primary key, surrogate key, foreign key) , relational Algebra & relational calculus.

**Normalization:** Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency (1NF, 2NF and 3 NF), Boyce-Codd normal form (BCNF).

**Case Study:**

Describe Relational model and normalization for database design.

**Unit 3: Entity Relationship Model:** Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,



- CO1.** Understand the role of advertising in business environment
- CO2.** Understand the legal and ethical issues in advertising
- CO3.** Acquire skills in creating and developing advertisements
- CO4.** Understand up-to-date advances in the current media industry.
- CO5.** Acquire the necessary skills for planning an advertising media campaign.

## **SYLLABUS:**

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

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

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

**UNIT-IV:** Media Planning Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media

**UNIT-V:** Analysis of Market Media ;Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

## **References:**

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India.
2. Ghosal Subhash - Making of Advertising - Mc Millan India.
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford University Press.
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author),Jack Sissors (Author).
5. Media Planning and Buying in 21st Century – Ronald DGeskey.
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon.



and Legal issues in Sales Promotion.

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

**UNIT-V: Sales force Management and Designing:** Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion.

**References:**

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan
5. Successful Sales Promotion – Pran Choudhury
6. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra
7. Publications of ASCI
8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM  
V SEMESTER **COMMERCE** Time:3Hrs  
COM-E1-5303(3) **BIG DATA ANALYTICS USING R** Max.Marks:100  
w.e.f. 20AH Batch **SYLLABUS**

**COURSE OBJECTIVES:**

- To learn about storage, processing and retrieval of big data
- It focuses on technologies that are available for storage processing in big data.
- To perform a variety of analytics on different data sets.

**COURSE OUTCOMES: upon successful completion of the course, a student will be able to:**

1. Understand data and classification of digital data.
2. Understand Big Data Analytics.
3. Load data in to R.
4. Organize data in the form of R objects and manipulate them as needed.
5. Perform analytics using R programming.

**UNIT-I: Introduction to Big data :**Data, classification Of Digital Data--structured, unstructured, semi-structured data, characteristics of data, evaluation of big data, definition and challenges of big data, what is big data and why to use big data ?, business intelligence Vs big data.

**UNIT-II: Big data Analytics:** What is and isn't big data analytics? Why hype around big data analytics? Classification of analytics, top challenges facing big data, importance of big data analytics, technologies needed to meet challenges of big data.

**UNIT-III: Introduction to R and getting started with R :** What is R? Why R? , advantages of R over other programming languages, Data types inR- logical, numeric, integer, character, double, complex, raw, coercion, ls() command, expressions, variables and functions, control structures, Array, Matrix, Vectors, Rpackages.

**UNIT-IV: Exploring data in R:**Data frames-data frame access, ordering data frames, R functions for data frames dim(),nrow(), ncol(), str(), summary(), names(), head(), tail(), edit(). Load data frames—readingfrom .CSV files, sub setting data frames, reading from tab separated value files, reading from tables.

**UNIT – V: Data Visualization using R:** Reading and getting data into R (External Data): XML files, Web Data, JSON files, Databases, Excel files. Working with R Charts and Graphs: Histograms, Bar Charts, Line Graphs,Scatterplots, Pie Charts.

**BOOKS:-**

1. Seema Acharya ,SubhashiniChellappan --- Big Data And Analytics secondedition, Wiley.

2. Seema Acharya--Data Analytics using R, McGraw Hill education (India) Private Limited.
3. Big Data Analytics, Introduction to Hadoop, Spark, and Machine-Learning, Raj kamal,PreetiSaxena, McGraw Hill, 2018.
4. Big Data, Big Analytics: Emerging Business intelligence and Analytic trends for Today's Business, Michael Minelli, Michelle Chambers, and AmbigaDhiraj, John Wiley & Sons,2013

**Reference Books:-**

1. An Introduction to R, Notes on R: A Programming Environment for Data Analysis and Graphics. W. N. Venables, D.M. Smith and the R Development Core Team.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM  
 V SEMESTER                      **COMMERCE**                      Time: 3Hrs  
 COM-E1-5304(3)                **DATA SCIENCE USING PYTHON**                      Max.Marks:100  
 w.e.f. 20AH Batch                      **SYLLABUS**

**Course Objectives:-**

- Learning a language used by data scientists and developers.
- Learning various python methods and functions
- Learning python using various classes and objects.

**Course Outcomes: Upon successful completion of the course, a student will be able to:**

1. Understand basic concepts of data science
2. Understanding python as a useful scripting language.
3. Use standard programming constructs like selection and repetition.
4. Use aggregated data using list, tuple and dictionary.
5. Implement functions and modules.

**UNIT–I: Introduction to data science:** Data science and its importance, advantages of data science, the process of data science,Responsibilities of a data scientist, qualifications of data scientists, would you be a good datascientist, why to use python for data science.

**UNIT–II: Introduction to python:** What is python , features of python, history of python, writing and executing the pythonprogram, basic syntax, variables, keywords, data types ,operators ,indentation, Conditionalstatements-if, if-else, nested if-else, looping statements-for, while, break, continue, pass.



**UNIT-I: Introduction to data science:** Data science and its importance, advantages of data science, the process of data science, Responsibilities of a data scientist, qualifications of data scientists, would you be a good datascientist, why to use python for data science.

**UNIT-II: Introduction to python:** What is python , features of python, history of python, writing and executing the pythonprogram, basic syntax, variables, keywords, data types ,operators ,indentation, Conditionalstatements-if, if-else, nested if-else, looping statements-for, while, break, continue, pass.

**UNIT-III: Control structures and strings:** Strings - definition, accessing, slicing and basic operationsLists - introduction, accessing list, operations, functions and methods, Tuples - introduction, accessing tuple.Dictionaries - introduction, accessing values in dictionaries

**UNIT-IV: Functions and modules:** Functions - defining a function, calling a function, types of functions, function arguments, localand global variables, lambda and recursive functions, Modules- math and random.

**UNIT-V: Classes & Objects:** Classes and Objects, Class method and self-argument, class variables and object variables, publicand private data members, private methods, built-in class attributes, static methods.

**Reference Books:**

1. Steven cooper--- Data Science from Scratch, Kindle edition
2. Reemathareja—Python Programming using problem solving approach, Oxford Publication.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM  
V SEMESTER                      **COMMERCE**                      Time: 3Hrs  
COM-E1-5304(3) **DATA SCIENCE USING PYTHON**                      Max.Marks:100  
w.e.f. 20AH Batch                      **SYLLABUS**

**Course Objectives:-**

- Learning a language used by data scientists and developers.
- Learning various python methods and functions
- Learning python using various classes and objects.

**Course Outcomes: Upon successful completion of the course, a student will be able to:**

1. Understand basic concepts of data science
2. Understanding python as a useful scripting language.
3. Use standard programming constructs like selection and repetition.
4. Use aggregated data using list, tuple and dictionary.
5. Implement functions and modules.

**UNIT-I: Introduction to data science:** Data science and its importance, advantages of data science, the process of data science, Responsibilities of a data scientist, qualifications of data scientists, would you be a good datascientist, why to use python for data science.

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**UNIT-III: Control structures and strings:** Strings - definition, accessing, slicing and basic operationsLists - introduction, accessing list, operations, functions and methods, Tuples - introduction, accessing tuple.Dictionaries - introduction, accessing values in dictionaries

**UNIT-IV: Functions and modules:** Functions - defining a function, calling a function, types of functions, function arguments, localand global variables, lambda and recursive functions, Modules- math and random.

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**Reference Books:**

1. Steven cooper--- Data Science from Scratch, Kindle edition
2. Reemathareja—Python Programming using problem solving approach, Oxford Publication.

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ST JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM  
V SEMESTER                      **COMMERCE**                      TIME: 5HRS/WEEK  
COM-E2-5103(4) **MANAGEMENT ACCOUNTING AND PRACTICE**  
MAX MARK:100

w.e.f. 20AH Batch

## **SYLLABUS**

### **OBJECTIVES:**

1. Know the concept of management accounting.
2. Relevance and importance of the tools and techniques of management in decision making
3. Use of Management Reporting.
4. Importance of Budgetary control.

**LEARNING OUTCOMES: Upon successful completion of the course the student will be able to**

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

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

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

**UNIT-III: FUND FLOW AND CASH FLOW ANALYSIS AS PER AS3: Meaning and Concept of Working Capital (Fund) – Fund Flow Statement – Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.**

**UNIT-IV: BUDGETING AND BUDGETARY CONTROL: Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure -- Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.**

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

**REFERENCES:**

1. Management Accounting and financial control S.N. Maheswari, Sultan Chand & Sons, 2015.
2. Cost and Management Accounting by SP Jain and KL Narang 10<sup>th</sup> edition.
3. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT Ltd., 2012.

**Co-Curricular Activities:**

**MANDATORY:** (*student training by teacher in related real time field skills*)

- STUDENT:**
1. Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.
  2. Max marks for Fieldwork/Project work Report: 05.
  3. Suggested Format for Fieldwork/Project work (not more than 10 pages):  
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
  4. Unit tests (IE).

**Learning Objectives:**

1. To identify, assess, and determine the different cost control techniques for business ventures and evaluate their potential for business success.
2. To be able to analyze important decisions relate to interrelationship among the volume of output and sales, cost, and profit.
3. To explore the reasons for variation in sales, and in prices of products offered by the companies.

**Learning Outcomes:**

**CO1:** Students will be able to identify different cost control, cost reduction concepts and identify effective techniques.

**CO2:** Students will be able to allocate overheads on the basis of Activity Based Costing.

**CO3:** Students will be able to evaluate techniques of cost audit and rules for cost record.

**CO4:** Students will be able to appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

**UNIT-I: Introduction-Nature and Scope: Introduction: Meaning of Cost**

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

**UNIT-II: Activity Based Costing: Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC – Application on overhead allocation on the basis of ABC.**

UNIT-III: Cost Volume Profit Analysis (CVP Analysis): **Applications of Marginal Costing – profit planning – Evaluation of Performance- fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities.**

UNIT-IV: Standard Costing and Variance Analysis: **Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating to material and labor.**

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

REFERENCES:

1. SP Jain and KL Narang, Cost and Management Accounting, Kalyani Publishers, 10<sup>th</sup> Edition, 2014.
2. M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, Cost Accounting, S. Chand and Company Private Limited, New Delhi, 2007.
3. M. N. Arora, Cost Accounting: Principles & Practice, Vikas Publishing House Private Limited, 13<sup>th</sup> Edition, 2021.
4. SN Maheswari, Advanced Cost Accounting, S. Chand and Company Private Limited, New Delhi 2010.
5. JK Mitra, Advanced Cost Accounting, New Age international Publisher, 2009.
6. RJ Reddy, Cost Accounting and Control System, APH Publishing, 2004.

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

II SEMESTER

OFFICE MANAGEEMNT

Time:5hrs/week

OFF-Mi1-2401(4)

PRINCIPLES OF MANAGEMENT

Marks:100

w.e.f AK 2023-2024 (Admitted batch) **SYLLABUS**

### **LEARNING OBJECTIVES:**

- To outline the fundamental activities of managers
- To explain the basic concepts, principles and theories of management
- To examine the broad functions of management
- To propose initiatives to address the contemporary issues and challenges in the fieldof management
- To understand various controlling techniques practiced at organizations.

### **LEARNING OUTCOMES:**

After completion of the course students are able to

- Understand the fundamental functions of the managers.
- Learn the process of planning and framing of objectives
- Acknowledge the concept of organizing and its principles
- Find out the solutions for the contemporary issues and challenges in the fieldof management
- Practice various controlling techniques

### **UNIT-I: INTRODUCTION TO MANAGEMENT**

Definition – Nature, process and significance of management –Role of managers – Managerial Skills and Roles – Schools of Management Thought - Management as a Science or Art - Management as a profession- Administration and Management- Functions of Management. Contemporary Issues and Challenges in Management of 21<sup>st</sup> Century.

### **UNIT-II: PLANNING**

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning - Making Effective Plans- Objectives and Management By

Objective (MBO) Decision Making: Nature of decision making - Types of decisions  
– Decision Making Process.

### **UNIT-III: ORGANIZING**

Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organisational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees, Departmentation - Span of control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of authority.

### **UNIT-IV: STAFFING AND DIRECTING**

Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing - Manpower planning - Recruitment and Selection. Directing – Nature of directing function - Principles– Motivating people at work – Motivation theories. Communication skills for directing – Barriers of communication.

### **UNIT-V: CONTROLLING**

Controlling - Concept, Nature and Importance - Essentials of Control - Requirements of an Effective Control System – Behavioural Implications of Control – Techniques of Managerial control.

### **REFERENCE BOOKS:**

1. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers.
3. L M Prasad, (2007). Principles and Practices of Management, Himalaya Publishing House
4. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House.

OFF-Mi1-3401(4)

## ORGANIZATIONAL BEHAVIOUR

Marks:100

w.e.f:2024 – 2025(24AL) Admitted batch

### SYLLABUS

#### **COURSE OBJECTIVES:**

1. To understand individual and group behaviour at work place so as to improve the effectiveness of an organization.
2. To understand different types of personality and learning styles and the factors affecting them.
3. To understand different types of motivation.
4. To inculcate leadership abilities and understand the application of different leadership Styles and power centers.
5. To understand organizational culture.

#### **Course Outcomes:**

The students will be able to:

CO1: Identify and develop the concepts of organizational behaviour.(L3)

CO2: develop the foundations of motivation and leadership concepts, the learner will be able to execute desired work place behavior.(L3)

CO3: analyse the group dynamics and improves decision making in groups and thereby performs well in team building.(L4)

CO4: inspect the application of management change and enriches the behavior.(L4)

CO5: classify the sources of knowledge to resolve organizational conflicts.(L4)

#### **UNIT- I: ORGANIZATIONAL BEHAVIOR:**

Meaning, importance and historical development of organizational behavior, Factors influencing organizational behavior Perception and Attribution- concept, nature and process, Factors influencing perception. Values and Attitudes Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

#### **UNIT-II: MOTIVATION:**

Concept, importance and theories of motivation. Leadership - concept, characteristics, theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.

### **UNIT-III: GROUP DYNAMICS:**

Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

### **UNIT-IV: MANAGEMENT OF CHANGE:**

Meaning and importance of change, Factors contributing to organizational change, Change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

### **UNIT-V: ORGANIZATIONAL CULTURE:**

Conflict and Effectiveness- Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness- Indicators of organizational effectiveness, Achieving organizational effectiveness- Organizational power and politics.

### **REFERENCE BOOKS:**

1. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi.18th edition
2. Luthans Fred – Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi, 12<sup>th</sup> Edition
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi.
4. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi. 2017.

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM  
IV SEMESTER **OFFICE MANAGEMENT** TIME: 4HRS/WEEK  
OFF-Mi1-4401(4) **MARKETING MANAGEMENT** MARKS:100  
w.e.f 2024-2025 (23AK Batch) **SYLLABUS**

### **COURSE OBJECTIVES:**

Course Objectives:

1. To give an overview of marketing environment.
2. To interpret the link between strategic planning and marketing.
3. To develop a detailed marketing plan.
4. To understand role of intermediaries in marketing activities.
5. To acquire knowledge on various promotional tools in marketing.

### **COURSE OUTCOMES:**

**Students will be able to**

CO1.classify the concept of marketing environment in context to an organization.(L2)

CO2. Examine the importance of STP in the marketing field for any organization.(L4)

CO3. Build the detailed concept on Product life cycle , packaging and labeling.(L3)

CO4. analyze the factors that will influence the pricing and distribution strategies of a product in the market.(L4)

**CO5.develop the communication skills for the proper utilization of Promotion mix in an organization.(L3)**

### **UNIT-I: INTRODUCTION TO MARKETING MANAGEMENT:**

Definition, Importance and Scope of Marketing; Core Concepts of Marketing; Company Orientations towards Marketing; Marketing Process; Selling Vs Marketing; Elements of Marketing Mix; Marketing environment.

### **UNIT-II: SEGMENTATION, TARGETING AND POSITIONING (STP):**

Basis for Segmentation, STP process, Levels of Segmentation, Patterns of Targeting and positioning strategies. Segmentation, targeting and positioning for competitive advantage.

### **UNIT-III: PRODUCT:**

Product – Characteristics – Benefits – classifications – consumer goods – industrial goods – New Product Development process – Product Life Cycle – Branding – Packaging – Labeling – Warranties & Guarantees.

#### **UNIT-IV: PRICING AND DISTRIBUTION:**

Pricing – Factors influencing pricing decisions – pricing objectives – pricing policies and procedures – Types of Pricing Strategy Physical Distribution: Importance – Various kinds of marketing channels, criteria of selecting a channel.

#### **UNIT-V: PROMOTION:**

Integrated Marketing Communication (IMC) Process, Elements of Promotional Mix- Advertising – Publicity – Public Relations – Personal Selling – Direct selling and Sales promotion.

#### **REFERENCE BOOKS:**

1. Kotler.P, & Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson.
2. Ramaswamy & Nmakumary - Marketing Management-Global Perspective- Indian Context-Mac Millon India Ltd. Sixth Edition
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.2019
4. S.A.Sherlekar, R.Krishnamoorthy, Marketing Management, Himalaya Publishing House.2010

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM  
IV SEMESTER **OFFICE MANAGEMENT** TIME: 4HRS/WEEK  
OFF-Mi2-4401(4) **HUMAN RESOURCE MANAGEMENT** MARKS:100  
w.e.f 2024-2025 (23AK Batch) **SYLLABUS**

#### **COURSE OBJECTIVES:**

- To understand the significance of human resource management and role of executives.
- To acquire knowledge on procurement and development functions.
- To understand the sources of recruitment and selection process.
- To gain knowledge on training and development methods.
- To understand the concept of Industrial relations and its impact on HRM.

#### **COURSE OUTCOMES**

- CO1: support the functions of the development, implementation, and evaluation of employee recruitment, selection, and retention of plans and processes. (L5)
- CO2: make use of the design and evaluation of the performance management program. (L3)
- CO3: develop, implement and evaluate employee orientation, training, and development programs. (L3)
- CO4: examine and support effective employee and labour relations in both non-union and union environments. (L4)
- CO5: evaluate and support the development and communication of the organization's total compensation plan. (L5)

### **UNIT-1: INTRODUCTION**

Importance of Human Resource Management – Meaning, Nature and Scope, Functions and Role of HR Manager – Advisory and service function to other department – HRM function Planning – objectives and policies, organizing the HRM Department.

### **UNIT- II: PROCUREMENT AND DEVELOPMENT FUNCTIONS:**

Job Analysis, Job description, job specification, recruitment, selection, placement and Induction and socialization.

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### **UNIT - III: TRAINING:**

Significance and Importance of Training, Designing of a Training Program, Methods of

Training, Evaluation of Training effectiveness. Executive Development: Concept, Techniques, Employee Training Vs. Executive Development.

**UNIT - IV: JOB EVALUATION:** Essentials of Job Evaluation, Methods of Job Evaluation. Performance Appraisal: Importance, Process of Performance Appraisal and Methods of Performance Appraisal, Compensation: Introduction to Compensation Management, Objectives and components of Compensation.

**UNIT - V: INDUSTRIAL RELATIONS:** Definition of Industrial Relation, Objectives of Industrial Relations, Industrial DisputesTypes of Industrial Disputes, grievance Redressal Procedure, Collective Bargaining Objectives of Collective bargaining, Process of Collective bargaining, types of Collective bargaining.

**REFERENCE BOOKS:**

1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar.  
Publication - Himalaya Publishing House.
2. Personnel and human Resource management - Text & cases, P Subba Rao,  
Publication - Himalaya Publishing House.
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management, Ninth Edition, R.Wayne Mondy, Robert M, Noe,  
Publication Pearson Education.

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