**Dr.V.S.KRISHNA GOVT.DEGREE COLLEGE (A), VISAKHAPATNAM (NAAC Re-Accredited A Grade Institution)**

**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – VI**

**MARKETING**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**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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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – VI**

**AUDITING**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**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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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – VI**

**MANAGEMENT ACCOUNTING**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**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](http://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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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – VI**

**Financial Services**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**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 Forfaeiting **-** 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.

9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

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**BLUE PRINT FOR QUESTION PAPER SETTER FOR ALL**

**COMMERCE CORE PAPERS**

**Model Question Paper for Semester Exam (For all Subjects)**

**Internal Marks for 40**

Consisting of 2 unit tests carrying 16 marks each and 2 Assignments carrying 4 marks each or as per the instructions to be given by the CCE, AP in this regard.

**Semester 60 marks**

Semester end Exam for 60 marks consisting of 2 sections namely A, B.

**Section- A (5 X 8 = 40Marks)**

5 Essay type questions (of either or choice) with 8 marks each totaling to 40 marks

**Section- B (5 X 4 = 20Marks)**

Consisting of any 5 questions out of 8, with 4 marks each totaling to 20 marks

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**VISAKHAPATNAM**

**III BCOM, SEMESTER –VI**

**Financial Services -VI**

**BLUE PRINT FOR PAPER SETTER**

**Time: 3 Hrs Max. Marks: 60**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No. of Units** | **Long Questions ( 8M )** | **Short Questions ( 4M )** | **Total No. Questions** |
| **Unit-I** | **2** | **2** | **4** |
| **Unit -II** | **2** | **2** | **4** |
| **Unit -III** | **2** | **2** | **4** |
| **Unit -IV** | **2** | **1** | **3** |
| **Unit -V** | **2** | **1** | **3** |
| **Total Marks (with internal Choice)** | **40** | **20** | **60** |

**Note**:

1. The question paper setters are requested to add here to the above format given in the above table.
2. The Q.P. setters are also requested to set the questions in the following way:
3. 60% questions – memory and understanding

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**B.Com III YEAR (CBCS) SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**SEMESTER – VI**

**Marketing of Financial Services**

**CREDITS: 5 Max. Marks: 100**

**P.P.W: 6 External Exams: 60**

**Internal Session: 40**

**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 JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

6.7: Project work

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**VISAKHAPATNAM**

**BLUE PRINT FOR QUESTION PAPER SETTER FOR ALL**

**COMMERCE CORE PAPERS**

**Model Question Paper for Semester Exam (For all Subjects)**

**Internal Marks for 40**

Consisting of 2 unit tests carrying 16 marks each and 2 Assignments carrying 4 marks each or as per the instructions to be given by the CCE, AP in this regard.

**Semester 60 marks**

Semester end Exam for 60 marks consisting of 2 sections namely A, B.

**Section- A (5 X 8 = 40Marks)**

5 Essay type questions (of either or choice) with 8 marks each totaling to 40 marks

**Section- B (5 X 4 = 20Marks)**

Consisting of any 5 questions out of 8, with 4 marks each totaling to 20 marks

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**VISAKHAPATNAM**

**III BCOM, SEMESTER –VI**

**Marketing of Financial Services-VI**

**BLUE PRINT FOR PAPER SETTER**

**Time: 3 Hrs Max. Marks: 60**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No. of Units** | **Long Questions ( 8M )** | **Short Questions ( 4M )** | **Total No. Questions** |
| **Unit-I** | **2** | **2** | **4** |
| **Unit -II** | **2** | **2** | **4** |
| **Unit -III** | **2** | **2** | **4** |
| **Unit -IV** | **2** | **1** | **3** |
| **Unit -V** | **2** | **1** | **3** |
| **Total Marks (with internal Choice)** | **40** | **20** | **60** |

**Note**:

1. The question paper setters are requested to add here to the above format given in the above table.
2. The Q.P. setters are also requested to set the questions in the following way:
3. 60% questions – memory and understanding