



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Programme: B.Com. General Honours (Major)

w.e.f. AY 2023-24

COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
Semester-I	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
Semester-II	3	Financial Accounting	4	4
	4	Business Management	4	4
Semester-III	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
Semester-IV	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
Semester-V	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
Semester-VI	Internship			
Semester-VII	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	SEC			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4

	20	Advanced Computerized Accounting (OR) Investment Management	4	4
Semester-VIII	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	SEC			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

SEMESTER-V

COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: 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 2: 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 3: 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 : 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 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

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
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI

SEMESTER-V

COURSE 12: STOCK MARKETS

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

Learning Outcomes:

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

Unit 1: Introduction,: Nature, Scope and basics of stock market, Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitraders.

Unit 2: Capital Markets: Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

Unit 3: Financial Intermediaries: Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

Unit 4: Stock Indices: Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit 5: Regulatory Mechanism: Security and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

Activities:

- Students shall individually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets)
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

Reference Books:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication

SEMESTER-V

COURSE 13: CUSTOMER RELATIONSHIP MANAGEMENT

Theory

Credits: 4

4 hrs/week

Learning objectives:

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers Course Outcomes:

Learning Outcomes:

On successful completion of this course, the students will be able:

To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM.

Unit1: Introduction to CRM and eCRM: Definition, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology components, Difference between CRM and eCRM, features of eCRM.

Unit 2: Sales Force Automations (SFA): Definition and need of SFA, barriers to successful SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools.

Unit 3: Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit 4: Call center: Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit 5: Implementing CRM: Pre implementation, kick off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off, ongoing support, system optimization, and follow up.

Activities:

- Training of students by a related field expert.
- Assignments including technical assignments like ERP – SAP CRM.
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit to nearby firms to study the CRM.
- Invited lectures and presentations on related topics, each student has to visit at least one firm dealt with CRM and present a report.
- Show how to integrate the internet customer self-service for B2B and B2C channels.
- Show how to run CRM analytics through embedded competitors' analysis in opportunity management.
- Quiz and Class seminars
- Case studies
- Group discussions
- Debates

Reference Books:

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.
4. Customer Relationship Management: Concepts & Application ,Alok Kumar, Chabbi Sinha & Rakesh Kumar, Biztantra, Delhi, 2007
5. Customer Relationship Management- A Step-by-Step Approach, H Peeru Mohamed, A Sagadevan, , Vikas Publishing House Pvt. Ltd., Delhi, 2008
6. A Business Guide to Customer Relationship Management ,Jill Dyche: The CRM Handbook:, Pearson Education, 2002.
7. Secrets of Customer Relationship Management, Ed Peelen, Customer Relationship Management,, Pearson Education,2005. 3. Barnes James G:, McGraw Hill, 2001.

SEMESTER-V

COURSE 13: STOCK MARKETS ANALYSIS

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on functioning of local Capital markets. To impart skills by involving activities of Share Market analysis.

Learning Outcomes:

By the completion of the course, the students are able to

Expose to theory and functions of the monetary and Financial Sector as job careers and Study the functioning of local Capital markets. Create awareness among the public by giving reporting after analysis and Acquire knowledge on operations of Share Market and Research skills. Enhance their skills by involving activities of Share Market analysis

Unit 1: Introduction, Nature, Scope and basics of stock market analysis: Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

Unit 2: Fundamental Analysis: Based on Company's Records and Performance-EPS Ratio-Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value-

Unit 3: Technical Analysis: Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

Unit 4: Quantity Analysis: Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

Unit 5: Mutual Funds: Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis's

Activities:

- Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Chartered Accountants and Cost Accountants and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying sources of local financial institutions,
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
- Invited lectures and presentations on related topics by field experts.

Reference Books:

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

SEMESTER-V

COURSE 14: DIGITAL MARKETING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing.. To impart skills by involving students online and email marketing.

Learning Outcomes

Upon successful completion of the course students will be able to;

Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share

Unit 1: Introduction: Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

Unit 2: Web site planning and creation : Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO) : SEO: Meaning – History and growth of SEO – Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit 4: Social Media Marketing: Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit 5: Email marketing:

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

Activities:

- Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, and to submit Report to the teacher.
- Organize short term training on Digital Marketing in collaboration with local or online skill providers.
- Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
- Real time work experience with Digital marketing service providers.
- Arrange for Interaction with Area Specific Experts.

Reference Books:

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda Media L C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

SEMESTER-V

COURSE 14: ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

Learning Outcomes

After completing the course, the student shall be able to:

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation- Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

Activities:

- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report..

- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

SEMESTER-V

COURSE 15: SERVICE MARKETING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on service marketing and customer responses in services marketing. To familiarize the students on marketing strategies in various services marketing.

Learning Outcomes

Upon successful completion of the course the student will be able to;

Discuss the reasons for growth of service sector and examine the marketing strategies of Banking Services, insurance and education services. Review conflict handling and customer Responses in services marketing. Describe segmentation strategies in service marketing and Suggest measures to improve services quality and their service delivery.

Unit 1: Introduction: Nature and scope of services, characteristics of services, classification of services – Need for service marketing -Reasons for the growth of services sector. Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Unit 2: Consumer Behavior in Services Marketing: Customer Expectations on Services-Factors influencing customer expectation of services. - Service costs experienced by Consumer, the Role of customer in Service Delivery, Conflict handling in Services, Customer Responses in Services, Concept of Customer Delight.

Unit 3: Services Market Segmentation: Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

Unit 4: Customer Defined Service Standards: Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service .

Unit 5: Service Development and Quality Improvement:

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

Activities:

- Students shall individually take up a study on marketing strategies adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided and has to submit Report to the teacher.
- Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
- Seminars/Conference/ Workshops on emerging trends in service marketing
- Real time work experience with service marketing providers
- Arrange for Interaction with Area Specific Experts.

Reference Books:

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

SEMESTER-V

COURSE 15: SOFTWARE SOLUTIONS TO ACCOUNTING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on the major accounting software and to impart skills of Tally and different accounting software for accounting purpose.

Course Learning Outcomes

After completing the course, the student shall be able to:

Understand the technical environment of accounting software and highlight the major accounting software in India. Apply basics of accounting software into business firms for accounting transactions. Understand the various versions of Tally and other software and integrate the concept of different accounting software for accounting purpose. Design new approaches for use of accounting software environment.

Unit 1: Computerized Accounting: Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

Unit 2: Introduction to Leading Accounting Software: - Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting.

Unit 3: Tally ERP-9: Company Creation -Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

Unit 4: Tally- Accounting Masters: Groups- Create Ledgers- Alter& Delete - Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

Unit- 5: Tally-Voucher Entry: -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

Activities

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Excel & Tally
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit
- Invited lectures and presentations on related topics Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab.

- Each student has to prepare one System based accounting during the semester and submit a report, to the teacher in the given format.

Reference Books:

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)