

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com. (THREE YEARS) Degree Examinations, March - 2018
(Semester System:: Under CBCS)
SIXTH SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2017-18 Regulations)

Paper 6.1: Management Accounting

Time: 3 [Hours]

[Max. Marks: 60]

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 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 - As-3: Uses and Limitations of Cash Flow analysis (including problems).

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

References:

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

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(G&C) (THREE YEARS) Degree Examinations, October - 2017
(Semester System:: Under CBCS)
SIXTH SEMESTER END EXAMINATIONS
Part - II COMMERCE::(2017-18 Regulations)

Paper 6.1: Marketing Management

Time: 3 [Hours]

[Max. Marks: 60]

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

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

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-D-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

Sri Ramakrishna Degree (Autonomous) college, Nandyal

B.com Com & Gen IIIrd year VIth Semester Examination March-2018

Title of the paper: GOODS and SERVICES TAX Syllabus

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

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

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

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

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

References:

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

Sri Ramakrishna Degree (Autonomous) college, Nandyal

B.com Com & Gen IIIrd year VIth Semester Examination March-2018

Title of the paper: FINANCIAL SERVICES SYLLABUS

B.Com. (6th Semester)

Cluster Elective – 5A: Banking and Financial Services

DSC H 6.5 Financial Services

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Unit – V

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

SRI RAMAKRISHNA DEGREE (A) COLLEGE::NANDYAL
B.Com.(Gen) (THREE YEARS) Degree Examinations, March - 2018
(Semester System:: Under CBCS)
SIXTH SEMESTER END EXAMINATIONS
Part – II COMMERCE::(2017-18 Regulations)

Paper 6.5: Marketing of Financial Services

Time: 3 [Hours]

[Max. Marks: 60]

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 – Insuranceservices - Credit Services - Institutional Financial Services – Marketingpractices 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