

**SRI VENKATESWARA UNIVERSITY**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**FIRST YEAR - SECOND SEMESTER**  
**(Revised Syllabus under CBCS w.e.f. 2020-21)**

**ACCOUNTING FOR MANAGERS**

**Type of Course:**

Financial Accounting Objectives: The subject of Financial Accounting includes basic concepts underlying the accounting practices and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns. The syllabus also includes computerized accounting using the software TALLY.

**Unit-I – Introduction to Accounting**

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

**Unit –II: Subsidiary Books:**

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

**Unit-III- Bank Reconciliation Statement:**

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

**Unit -IV: Trail Balance and Final Accounts: Preparation of Trail balance-**Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

**Unit-V: Issue of Shares and Debentures:** Shares – meaning –types –types of share capital- Issue of shares-forfeiture of shares –reissue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

Text Books Reference Books: 1. Accounting for Managers – J. Made Gowda – Himalaya Publishing House 2. Introduction to Accountancy T. S. Grewal & S. C. Gupta S. Chand 8th Edition 3. Modern Accountancy - Hanif Mukerji – TMH 4. Financial Accounting by Dr. Kaustubh Sontake – 1st Edition – Himalaya Publishing House

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**FUNDAMENTALS OF MARKETING**

To study & critically analyse the basic concepts in marketing & to cater the needs of marketing industries

Unit-I: Concept of marketing - Market, Marketing, Marketer - Selling concept, marketing concept, Social marketing concept - Identifying market segments -Basis for market segmentation for consumer and industrial market and requirement of effective segments.

Unit-II: Product and Product lines - Product hierarchy, Product classification, Product mix decisions - Product line decisions - product attribute decisions, decision - Product life cycle, Marketing strategies for different stages of the product life cycle.

Unit-III: Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.

Unit-IV: Marketing channels: The Importance of marketing channels - Channel design decisions - Channel management decisions - Channel Conflict: Types, Causes and managing the conflict.

Unit-V: Promotion mix Advertisement:- Meaning, Objectives - Types of Media - Sales Promotion - Objectives and Tools - Public relation - Meaning and Tools - Personal selling -Process..

**Reference Books**

1. Marketing Management By Philip Kotlers
2. Marketing Management Cravens By Hills – Woodruff
3. Marketing – A Managerial Introduction By Gandhi
4. Marketing Information System By Davis – Olsan
5. Consumer Behavior By Schiffman – Kanuk
6. Principles and practice of Marketing By John Frair.

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**E-COMMERCE**

**Unit-I:**

Electronic Commerce: Definition, Types, advantages and disadvantages, E-Commerce transaction on World Wide Web. Electronic market-Online shopping, Three models of Electronic Market - e-Business.

**Unit-II:**

Supply Chain Management: Definition, Benefits, goals, functions, characteristics, Strategies of SCM, Electronic logistics and its implementation in business houses - Electronic Data Interchange (EDI): Benefits of EDI, applications, limitations, EDI Model.

**Unit-III:**

Electronic Payment Systems: Types of EPS- Traditional and Modern payment systems, electronic cash, steps for electronic payment, payment security -e-Security- cryptography, hacker, secure electronic transaction, secure-socket layer.

**Unit-IV:**

Customer Relationship Management: Components of CRM, CRM Architecture, architectural components of a CRM solution, Electronic CRM, Need for Electronic CRM, E-CRM applications.

**Unit-V:**

HTML- Navigating the World Wide Web, Preparing to Publish on the Web, HTML and XHTML, Learning the basics of HTML, structure of HTML, creating simple web pages, formatting text with HTML, adding images, color and background, table creation, designing forms.

**References:**

1. PT Joseph SJ, E-Commerce: An Indian Perspective, Prentice Hall of India.
2. Effraim Turban, Joe Lee, David Kind-H Michael Chung, E-Commerce, A Management Perspective - Pearson Education Asia.
3. Pandey US & Shukla Er.S., E-Commerce & M-Commerce Technology, S.Chand& Company New Delhi.
4. Gary P. Schneider, E-Commerce Strategy Technology & Implementation, Cengage Learning, New Delhi-2009.
5. Trepper, E-Commerce Strategies, PrenticeHall of India, New Delhi. 2006
6. Jonathan Reynolds, E-Business A Management Perspective, Oxford University Press.

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## **TWO MONTHS SOCIAL IMMERSION INTERNSHIP**

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**100 Marks**

**4 Credits**

# **SRI VENKATESWARA UNIVERSITY**

**B.B.A. DEGREE COURSE**

**W.E.F. 2020-21**

## **MODEL QUESTION PAPER**

Time: 3 hours

Marks: 75 marks

**Note:** This question paper contains two parts A and B.

Part A is compulsory which carries 25 marks. Answer any five of the following questions in Part A.

Part B consists of 5 Units. Answer any one full question from each unit. Each question carries 10 marks

### **PART – A**

**Answer any Five of the following question.**

**(5X5=25M)**

<b>1.</b>	
<b>2.</b>	
<b>3.</b>	
<b>4.</b>	
<b>5.</b>	
<b>6.</b>	
<b>7.</b>	
<b>8.</b>	

