

Commerce

19

**SKILL ENHANCEMENT COURSES
(SECs) for V SEMESTER
FROM 2022-23**

SERIES-A: ACCOUNTANCY

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

REVISED UG SYLLABUS UNDER CBCS

(Implemented from Academic Year 2020-21)

PROGRAMME: FOUR YEAR B.Com. (Hons)

Domain Subject: Commerce**Skill Enhancement Courses (SECs) for Semester V, from 2022-23** (Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)Structure of SECs for Semester- V

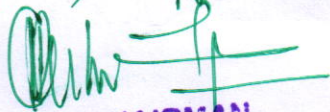
(To choose Three pairs from the Nine alternate pairs of SECs)

(For each SEC: Hours/Week: 05, Credits: 4, Max Marks: 100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing

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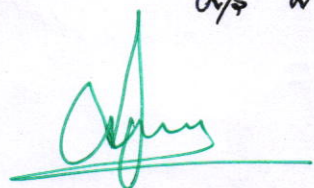
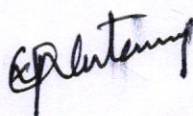
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Sumanjati

P. Srinivasulu

P. Srinivasulu

Note :- The students of B. Comr (comp. Apps) shall choose one pair of computer Applications papers in place of series - c : E-commerce. The list of pairs of computer Applications are enclosed as a separate list.


Note-1: In Semester-V a B.Com. General students have to study Three pairs of SECs (a total of 6 courses). The Pairs are, SEC numbers 16 & 17, 18 & 19 and 20 & 21. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. General students have to choose a total of Three pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce. Students can, however, choose their **Three pairs** from any of the **Nine** pairs but a pair shall not be broken.

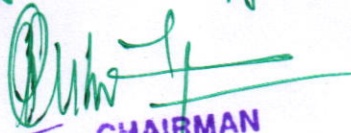
For example students can choose any Three pairs like the following;
16-A & 17-A (from Accountancy), 18-B, 19-B (from Services) and 20-C, 21-C from E-Commerce.

Or 16-A & 17-A, 18-C & 19-C and 20-B & 21-B
Or 16-B & 17-B, 18-A & 19-A and 20-C & 21-C
Or 16-B & 17-B, 18-C & 19-C and 20-A & 21-A
Or 16-C & 17-C, 18-B & 19-B and 20-A & 21-A
Or 16-C & 17-C, 18-A & 19-A and 20-B, 21-B

Whereas, B.Com Computers Students can choose any two pairs from the above 9 pairs.

Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

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P. J. Inwale

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REVISED UG SYLLABUS UNDER CBCS

PROGRAMME: FOUR YEAR B.Com (Hons)

W .e.f Academic year 2020-21

SKILL ENHANCEMENT COURSES (SECS)

for Semester V

From 2022-23

A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four- year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

Course 16-A. ADVANCED CORPORATE ACCOUNTING
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

1. Understand Corporate Accounting environment
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction
3. Analyze the situations of Purchase of Business and Liquidation
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts
5. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Purchase of Business

Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

Unit-II: Amalgamation of Companies

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

Unit-III: Internal Reconstruction of Companies


Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

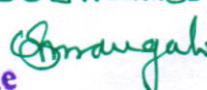
Unit-IV: Accounts of Holding Companies

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

Unit-V: 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

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Amalgam

P. L. Inula



III. References:

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

IV. Co-Curricular Activities:

A. Mandatory (student training by teacher in related real time field skills: total 10 hours):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Advanced Corporate Accounting. Accounts and calculation in the event of recent Mergers, Liquidations and Internal Reconstruction.
 - a. Calculation of Purchase Consideration for a given purchase of business (ref. unit-1)
 - b. Preparation of Accounts for Recent Banking Companies mergers (ref. unit-2)
 - c. Design Reconstruction formula for a current sick Company. (Ref. unit-3)
 - d. Calculate Minority Interest for a given Company (ref. unit 4)
 - e. Preparation of Statement of Affairs for a recent Liquidation (ref. unit.5)
2. **For Students:** Individual Fieldwork/Project work on identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration. On practical aspects dealt with by an Auditor. Each student has to make observations and submit to the teacher a handwritten Fieldwork/Project work Report, not exceeding 10 pages, on his/her observations etc.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report: (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. 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
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited Lectures and presentations on related topics .

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

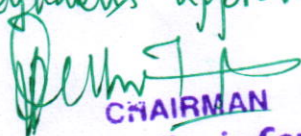
Answer any FIVE Questions (5×5 Marks)

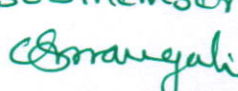
Out of Eight covering all units

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

Out of Eight covering all units.

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

Course 17- A. SOFTWARE SOLUTIONS TO ACCOUNTING
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

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

1. Understand the technical environment of accounting softwares.
2. Highlight the major accounting softwares in India.
3. Apply basics of accounting softwares into business firms for accounting transactions.
4. Understand the various versions of Tally and other softwares.
5. Integrate the concept of different Accounting softwares for accounting purpose
6. Design new approaches for use of accounting software environment.

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-1: Computerized Accounting

Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

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

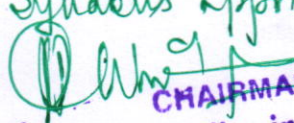
Unit-III: Tally ERP-9 - Company Creation -Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

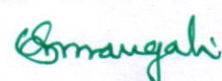
Unit-IV: Tally- Accounting Masters- Groups- Create Ledgers- Alter& Delete - **Inventory Masters-** Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

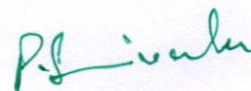
Unit- V: Tally-Voucher Entry -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

III: References

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.

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MarksOut of Eight covering all units.

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Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

Course 17- A. SOFTWARE SOLUTIONS TO ACCOUNTING
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

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

1. Understand the technical environment of accounting softwares.
2. Highlight the major accounting softwares in India.
3. Apply basics of accounting softwares into business firms for accounting transactions.
4. Understand the various versions of Tally and other softwares.
5. Integrate the concept of different Accounting softwares for accounting purpose
6. Design new approaches for use of accounting software environment.

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-1: Computerized Accounting

Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

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


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

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

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2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.

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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)
8. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

IV. Co-Curricular Activities

A. Mandatory(student training by teacher in related real time field skills: total 10 hours):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Computerized Accounting, working with Accounting Software. Train the students in Computerized Accounts with selected Accounting software.
 - a. Working with Excel-Spread sheet calculations and tabulation Lab Practice (Ref. unit-1)
 - b. Working with any accounting software- analyze the special characters (ref. unit-2)
 - c. Company Creation Lab Practice-(ref. unit-3)
 - d. Creating Masters in Tally with a given Company- Lab Work .Lab Work (ref. Unit 4)
 - e. Voucher Entry for Given Transactions- Generation of Reports for a given Company Lab Work (ref.Unit.5)
2. **For Student:** 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. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
3. Max marks for Fieldwork/Project work Report: 05
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Excel & Tally
3. Seminars, Conferences, Discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

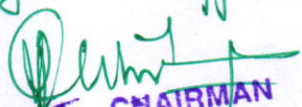
Answer any FIVE Questions (5×5 Marks)

SECTION - B (Total 50 marks)

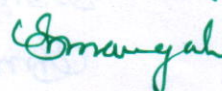
Answer any FIVE Questions (5×5 Marks)

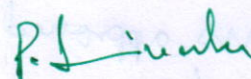
OUT OF EIGHT Questions COVERING ALL UNITS

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Four-Year B. Com. (Hons)
Domain Subject: **COMMERCE**
IV YEAR B. COM. (HONS) - Semester -V

Max Marks: 100

Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE
(Skill Enhancement Course (Elective), Credits: 04)

I. 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.

II. Syllabus : (Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

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 2: 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 3: 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 4: 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 5: 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.

III. References

1. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
3. Cost and Management Accounting by SP Jain and KL Narang
4. Introduction to Management Accounting – Horn green and Sundlem
Publisher: PHI Learning
5. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,
6. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

IV. Co-Curricular Activities:

A Mandatory: (student training by teacher in related real time field skills: total 10 hours)

1. **Teachers:** Teacher shall provide students with financial data relating to business organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.
2. **Student:** 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.
3. Max marks for Fieldwork/Project work Report: 05.
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

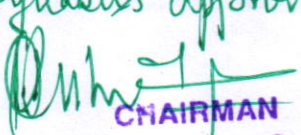
Time: 3 hrs

SECTION A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)

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Answer any FIVE Questions (5×5 Marks)
OUT OF EIGHT Questions COVERING ALL UNITS

Notes: - The course suggested by the concerned teacher and college librarian including reading material.

IV. Co-Curricular Activities

A. **Workshop:** Students training by teacher in which real time project work is done. The teacher shall provide students with financial data relating to business organizations and train them using actual field material to present such data in a more meaningful manner. The workshop decision making, preparation of various budgets, forecast, and cost control and present a memorandum in different formats.

A. **Students** shall visit any local company and collect data on financial data of that company. The students shall prepare a report on the company's financial performance and cost accounting. During the visit, the students shall collect data of any company and prepare a report on the company's financial performance and cost accounting. The report shall be submitted to the teacher and a final report shall be prepared.

A. **Max marks for this project work: 10**

A. **Suggested format for this project work:** (not more than 10 pages). This report shall contain objective, step-wise work done, findings, conclusions, and acknowledgments.

A. **Unit wise (10)**

B. Suggested Co-Curricular Activities

1. **Organize short term training on specific technical skills in collaboration with Government Department or Skill Training Institution (Government or Private).**

2. **Seminar/Workshop on management accounting, professional skills, technical and analytical skills for effective job performance, technical data for management accounting.**

3. **On job work with ICMA professional, duration of work to be decided on the basis of feasibility and other factors.**

A. **Project work with ICMA professional Experts.**

V. Suggested Question Paper Pattern:

Max. Marks: 75

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)

Four-Year B. Com. (Hons)
Domain Subject: COMMERCE
IV YEAR B. COM. (HONS) - Semester -V

Max Marks: 100

Course19 A: COST CONTROL TECHNIQUES
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes

Up on completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
3. Evaluate techniques of cost audit and rules for cost record.
4. Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

II. Syllabus: (Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit 1: 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 2: 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 3: 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 4: 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 labour.

Unit 5: 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.

III. References

1. Cost and Management Accounting by SP Jain and KL Narang.
2. Cost Accounting by M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, S. Chand and

A. Learning Outcomes

- Upon completion of the course the student will be able to
1. Differentiate cost control, cost reduction, cost saving and identify effective techniques.
 2. Allocate overheads on the basis of Activity Based Costing.
 3. Evaluate techniques of cost control and their role for cost control.
 4. Apply the application of marginal costing techniques to evaluate performance.
 5. Fix selling price, make or buy decisions.

II. Syllabus: (Total 75 hrs (Teaching 60, Training 15, Others 05 including II-05)

Unit I: Introduction - Nature and Scope

- Introduction: Meaning of Cost Control - Cost Control Techniques - Regulation of effective Cost Control System - Cost Reduction - Planning - essentials for an effective cost reduction system - scope of cost reduction - Difference between Cost Control and Cost Reduction - Advantages of cost control - Types of Cost Control - A costing technique.

Unit II: Activity Based Costing

- Concept of ABC - Characteristics of ABC - Advantages of ABC - Allocation of overheads under ABC - Cost Reduction under ABC - Advantages of implementing ABC - Application of overhead allocation on the basis of ABC.

Unit III: Cost Volume Profit Analysis (CVP Analysis)

- Applications of Marginal Costing - Profit planning - Evaluation of Performance - Break even point - Key Factor - Make or Buy decision - Accept or Reject - Closing down or expansion activities.

Unit IV: Standard Costing and Variance Analysis

- Concept of Standard Cost and Standard Costing - Advantages and Limitations - Application of variance analysis of Variance Analysis - Identification and analysis of variances - Standard cost and variance.

Unit V: Application of Modern Techniques

- Job Costing - Introduction - objectives - scope - Principles - Job Costing - Advantages and Disadvantages of Job Costing - Marginal Costing - Introduction - objectives - scope - Principles - Marginal Costing - Advantages and Disadvantages of Marginal Costing - Learning Curve Analysis - Meaning and Application.

III. References

1. Cost and Management Accounting by P. Jain and K. L. Narang.
2. Cost Accounting by M. C. Shukla, T. S. Gupta and Dr. M. B. Gupta.

3. Cost Accounting: Principles & Practice Book by M. N. Arora, Vikas Publishing House Private Limited.
4. Advanced Cost Accounting: JK Mitra, New Age International
5. Advanced Cost Accounting: SN Maheswari, S. Chand and Company Private Limited, New Delhi.

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

IV. Co-Curricular Activities:

A. Mandatory (student training by teacher in related real time field skills: total 10 hours)

1. **For Teachers:** Teacher should train students (using actual field material) in classroom/field for not less than 10 hours on techniques relating to determine fixed Costs, variable costs based on the data of concerned firm, to identify and analyze of cost variances and to prepare budgeting reports of business/industry houses.
2. **Students:** Students should develop skills by adopting techniques on differences between cost controls and cost reduction, allocation of overheads on the basis of Activity Based Costing. Should visit any business and learn the methods and techniques of ascertaining costs of various products using with same material, machine and money under same management (For example, Dairy, Sweet, Leather products etc.) and identify the reasons for variances in estimated and actual cost and submit a report in the given format not exceeding 10 pages to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. 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....
2. Seminars/Conference/ Workshops on Cost accountant profession, skills required for cost accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behaviour of management accountant.
3. Real time work experience with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Arrange for Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs


SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

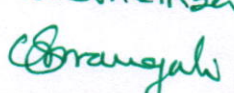
OUT OF N EIGHT COVERING ALL UNITS

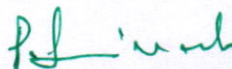
SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

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 C. Brangala



OUT OF EGHITCOVERING ALL UNITS

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com. (Hons) – Semester – V

Max Marks: 100

Course-20 A: STOCK MARKETS
(Skill Enhancement Course (Elective), 4 Credits)

I. Learning Outcomes:

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

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

II. Syllabus: (Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT 1: Introduction, Nature, Scope and basics of stock market

Introduction of Investments-Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market-Depositories-Buy Back Shares-Forward Contract and Future Contract- Types of Investors- Speculators, Hedgers, Arbitraders.

UNIT 2: Capital Markets

Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market-/Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India –Qualified Individual/Institutional Buyers -Under writers.

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

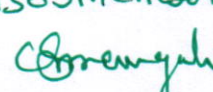
Security and Exchange Board of India (SEBI)-Powers, functions,-Over The Counter Exchange (OTCE) of India-Functions and Mechanism.

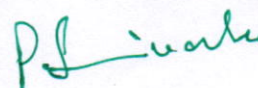
III. References:

1. I.M.Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial 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
6. Web resources suggested by the Teacher concerned and the College Librarian including

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IV Co-Curricular Activities:

A. Mandatory (student training by teacher in real time field skills: 10 hours):

1. **For Teachers: Training** of students by the teacher(using actual field material) in classroom and field for not less than 10 hours on techniques in valuation of shares of selected companies, preparation of documents, identification of local individuals / institutions who are involved in share markets. Listing out Local Money Market institutions, Identifying the investors and their experience in operational activities
Analysis of various companies Financial Statements and interpretations
2. **For Students:** Students shall individually study the work of stock market professionals and agencies and make observations. Their observations shall be written as the Fieldwork/Project work Report in the given format not exceeding 10 pages and submit to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objectives, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying the investors and their activities in share markets
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Investment Institutions ,offices,
5. Invited lectures and presentations on related topics by field experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

Out of Eight covering All units

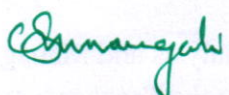
SECTION - B (Total 50 marks)

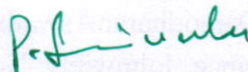
Answer any FIVE Questions (5×10 Marks)

Out of Eight covering All units

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Course 21 A: STOCK MARKETS ANALYSIS
(Skill Enhancement Course (Elective) 4 credits)

II. Learning Outcomes:

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

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

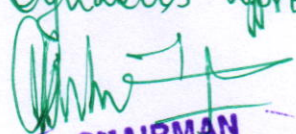
UNIT 4-Quantity Analysis: Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

UNIT 5. –Mutual Funds

Importance and the role of Mutual Fund –Types of Mutual Funds-Variety 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

III. References:

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
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material

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IV Co-Curricular Activities:

B. Mandatory: (student training by teacher in real time field skills: 10 hours)

1. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on Security Markets analysis, preparation of documents and Analysis of Shares and debentures, Fundamental Analysis of various companies Financial Statements and interpretations, Technical Analysis of Various Financial Statements, Quantity Analysis of various companies Financial statements and interpretations, Analysis of Mutual fund operations and their performances

Case Studies of various companies' performances based on analysis of their securities and the success stories of investors.

2. For Students: 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. They shall record their observations in a hand written Fieldwork/Project work report not exceeding 10 pages in the given format and submit to the teacher.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.

2. Assignments (including technical assignments like identifying sources of local financial institutions,

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.

5. Invited lectures and presentations on related topics by field experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

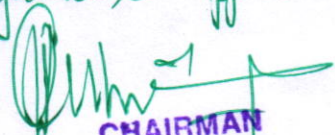
Answer any FIVE Questions (5×5 Marks)

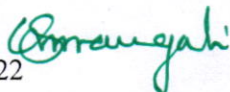
OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT UNITS COVERING ALL UNITS

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P. S. Vankar

*SKILL ENHANCEMENT COURSES
(SECs) for V SEMESTER
FROM 2022-23*

SERIES-B: SERVICES

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

PROGRAMME: FOUR-YEAR B Com. (Hons)

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

Course Code:

Max marks 100

Skill Enhanced Courses

IV Year B Com (Hons)– Semester-V

Course- 16- B. ADVERTISING AND MEDIA PLANNING

(Skill Enhancement Course (Elective), 4 Credits)

I: Learning Outcomes:

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

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

II: SYLLABUS: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

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

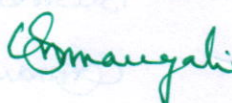
Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media

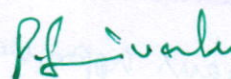
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G. Manjula


P. S. Varma

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UNIT-V: Analysis of Market Media

Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

III: 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
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities:

A - Mandatory: (student training by teacher in the related field skills: total 10 hours):

1. For Teacher:

Students shall be practically trained, (using actual field material) in classroom and field for 10 hours, in the skills/techniques related to advertising and media planning. Training shall include;

- Collection of data and material, handling of material and sample advertisement preparation.
- slogan preparation, making of advertisement and advertisement strategies
- working with media and report preparation on ethical issues
- preparation of net based advertisements and media planning

2. For Student: Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. They may also make a comparative study of media advertisements. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.


3. Max marks for Fieldwork/Project work Report: 05.

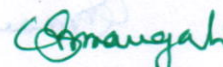
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B - Suggested Co-Curricular Activities

- Survey on existing products advertisements
- Creation of advertising on several products

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- 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.

Suggested Question Paper:

Max. Marks 75

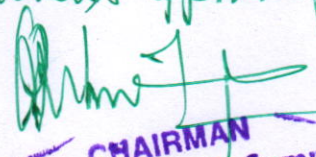
Time: 3 hrs

SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

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Coranagali

P. S. Sivakumar

(A Statutory body of the Government of Andhra Pradesh)

Domain Subject: Commerce

Skill Enhanced Courses IV Year B Com (Hons)– Semester-V

Max Marks: 100

(Skill Enhancement Course (Elective), 4 Credits)

1. Analyse various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the salesperson to reach their targets
5. Develop the skills of designing of sales promotion events

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

Phineas

Changali

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III: 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
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities: (Lecturer Participation: Total 10 Hours)

A. Mandatory: (student training by teacher in the related field skills: total 10 hours):

1 For Teacher:

Training of students by the teacher (using actual field material) for 10 hours in the classroom and field for not less than 10 hours on techniques in areas such as;

- Design special tools and techniques for sales promotion
- Planning of sales promotion and strategic planning for given product
- Report Writing on Success Stories of Sales promotion agencies
- Preparation of report on legal issues in sales promotion techniques.

2. For Student:

Students have to get individually training in the field the functional aspects of sales promotion, advertisement, strategic planning, sales promotion agencies and related legal issues, Students have to involve the sales promotion activities as practical training. Take up survey on sales promotional activities of existing products. Each student has to record his/her observations and prepare a handwritten Fieldwork/Project work Report, not exceeding 10 pages, and submit to teacher in the given format.

- 3) Max marks for Fieldwork/Project work Report: 10
- 4) Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

V: Suggested Co-Curricular Activities

Assignments, Class seminars, Case studies, Compilation of paper cuttings, Group discussions, Debates, Quiz, Class exhibitions, Preparation of related videos, Invited lectures etc.

Suggested Question Paper

Max. Marks 75


Time: 3 hrs

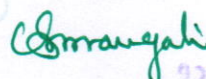
SECTION - A (Total 25 marks)


Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)

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P. L. Vals

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Answer any FIVE Questions (5×10 Marks)
OUT OF EIGHT COVERING ALL UNITS

UNIT I: Introduction

UNIT II: Global Logistics

UNIT III: Inventory

UNIT IV: Warehousing & Distribution Operations

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2021-22

Course Code:

Four-Year B. Com. (Hons)
Domain Subject: COMMERCE
IV YEAR B.COM (Hons) - Semester -V 8A

Max Marks: 100

Course 18 B - LOGISTICS SERVICES & PRACTICE
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes

Upon successful Completion of the course the student will be able to

1. Appraise the Principles of Logistics and its informatics.
2. Examine the Financial Issues in Logistics sector performance.
3. Describe basic EOQ model and ABC analysis.
4. Determine warehouse safety rules, concepts of Retail Logistics and strategies of Supply Chain Management.

II. Syllabus Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT I: Introduction

Logistics - meaning □ Principles of Logistics-Technology & Logistics - Informatics.
Warehouse □ Meaning - Types - Benefits of Warehousing. Transportation □ Meaning - Types - Benefits. Courier/Express □ Meaning- Courier Guidelines - Pricing in Courier □ Express Sector for international and domestic shipping - Reverse logistics in e-commerce sector.

UNIT 2: Global Logistics


Global Supply Chain □ Organizing for Global Logistics □ Strategic Issues in Global Logistics
□ Forces driving Globalization □ Modes of Transportation in Global Logistics Barriers to Global Logistics □ Markets and Competition □ Financial Issues in Logistics Performance.

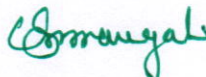
UNIT 3: Inventory

Need of Inventory □ Types of Inventories □ Basic EOQ Model □ Classification of material □ ABC Analysis □ VED, HML, - Material Requirement Planning (MRP) □ meaning and Advantages Materials handling and storage systems □ Principles of Materials Handling.

UNIT 4: Ware housing & Distribution Operations

Need for Warehouse - Importance of warehouse □ Stages involved receipt of goods □ Advanced shipment notice (ASN)-Warehouse Activities-receiving, sorting, loading, unloading, Picking, Packing and dispatch - safety rules and Procedures to be observed in a Warehouse.

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Unit 5: Retail Logistics and Supply Chain Management

Concepts of Retail Logistics and supply chain □ Supply chain efficiency □ Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

III References

1. Vinod V Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
2. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
3. Fundamentals of Logistics Management (The Irwin / McGraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-Hill/Irwin, First Edition, 1998.
4. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
5. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

IV. Co-Curricular Activities:

A. Mandatory: (Student training by teacher in the related field skills: 10 hrs)

1. **For Teachers:** Shall give hands-on training to students (using actual field material) in classroom and field in operations of (specific unit/s) logistics sector with reference to material handling and storage processes, warehousing design and financial issues confronted in logistics sector.
2. **Students:** Visit any local logistics provider / local mart etc., observe and understand its operations, financial issues, material handling and storage processes, warehouse design and submit a hand written Fieldwork/Project work Report in the given format on the observations made to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities:

1. Organize short term training on specific technical skills like Zoho, Fresh book, MS Excel....in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on career opportunities in logistics sector, trends in logistics sector, Automation in the sector etc.
3. Real time work experience with logistics sector.
4. Arrange for Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 Hrs

SECTION A (Total 25

marks)

Answer any FIVE Questions (5×5 Marks).

OUT OF EIGHT COVERING ALL UNITS

SECTION B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks).

OUT OF EIGHT COVERING ALL UNITS

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Four - year B.Com. (Hons)
Domain Subject: COMMERCE
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Course: 19 B. EXPORT IMPORT PROCEDURE & PRACTICE
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes:

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

1. Understand the significance of Export and Import Management and its role in Economy and as job careers
2. Acquire knowledge on Procedures of export and import
3. Involve in pre and post EXIM activities
4. Enhance their skills by practicing in foreign trade

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT 1: Introduction of EXIM policies and procedures

Objectives of EXIM policies- Role of export houses in the development of Economy- State Trading Corporations and SEZs - Flow of Procedure for export and import process.

UNIT 2: Product planning and for import and export

Export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

UNIT 3: Documentation at the time of EXIM goods

Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

UNIT 4: Payment Procedures in foreign trade

Factors determines for Payment and methods of Receiving Amount -Payment in advance- Documentary Bills- Documentary credit under Letter of Credit- Different types of Letters of Credit - Open account with periodical settlement.

UNIT 5: Insurance and Shipment of Goods

Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing and forwarding agents- its role and significance-Classification of services Essential and Optional services-clearance procedures for export of goods.

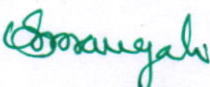
III. References

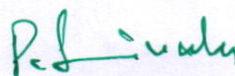
1. Rama Gopal.C; Export and Import Procedure- New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation- Himalaya Publishing House
3. Dr.SwapnaPilai, Export and Import Procedure & documentation- Sahityabhawan

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Publications

4. Sudhir kochhar, Export and Import Procedure- Aggarwal Book house

5. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV Co-Curricular Activities:

A. Mandatory (Student training by teacher in the related field skills:10 hrs):

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques of foreign trade by involving students in making observations, preparation of documents, identification of exportable goods and recording experiences of exporters.
2. **For Students:** students shall visit export import houses or related centers and observe processes of identification of exportable goods, registration of RCMC, logistic support and insurance procedures. They shall submit their observations as an individual handwritten Fieldwork/Project work Report in the given format and submit to teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of exportable and Excisable goods, Case Studies of export procedures and the success stories and getting practical experiences by exporting Agricultural and local products including DWACRA
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to exporting units. SEZs and Export houses
5. Invited lectures and presentations on related topics by field experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

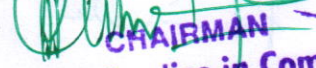
SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)

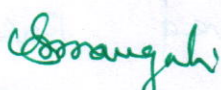
OUT OF EIGHT COVERING ALL UNITS

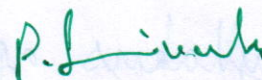
SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Course- 20-B. LIFE INSURANCE WITH PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

1. Understand the Features of Life Insurance , schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Features of Life insurance contract

Life Insurance- Features- Advantages - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes- Life Insurance companies in India.

Unit-II: Plans of Life Insurance

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back-Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders

Unit-III: Principles of Life Insurance

Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment of Nomination- Loans – Surrenders – Foreclosure.

Unit-IV: Policy Claims

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

Unit-V: Regulatory Framework and Middlemen

Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

III: References:

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.

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5. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.

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8. <https://www.irdai.gov.in>

9. <https://www.policybazaar.com>

10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities:

A. Mandatory (Student training by teacher in the related field skills: 10 hrs.):

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom/field for not less than 10 hours on techniques/skills of life insurance sector from opening of insurance policies to settlement of claims.
 - a. Working with websites to ascertain various LIC Companies and their schemes in Life Insurance sector (Ref. unit-1)
 - b. Working with websites to ascertain various policies in Life Insurance sector (Ref. unit-2)
 - c. Working with websites like policy bazaar.com for Calculation of Premium for Specified policies and ascertain various options under policy (ref. unit-3)
 - d. Preparation of statements for claims under various policies working with specified Life Insurance Company for settlement of Claims under different circumstances (Ref. Unit 4)
 - e. Prepare the students to choose the Life Insurance field and show the opportunities in public and private insurance companies. (ref. Unit.5)
2. **For Students:** Students shall take up individual Fieldwork/Project work and make observations on the procedures followed in the life insurance activities including identifying customers, filling applications, calculation of premium and settlement of insurance claims. Working with Insurance Agents and Life Insurance companies may be done if possible. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report:05
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)
Out of Eight Questions covering all units

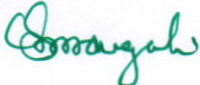
SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)
Out of Eight Questions covering all units

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Board of Studies in Commerce

30 September




Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Introduction

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions - Role of IRDA- Insurance Advisory Committee.

Unit-II: Motor Insurance

Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

Unit-III: Fire & Marine Insurance

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

Unit-IV: Agriculture Insurance

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

Unit-V: Health & Medical Insurance

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.

III: References:

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.

5. G. R. Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>

9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

IV. Co-Curricular Activities

A. Mandatory: (Student training by teacher in the related field skills: 10 hrs.)

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance area including calculation of premium and claim settlements.
 - a. Ascertain the regulatory frame work and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Ref. unit-1)
 - b. Working with specified GIC Company and analyze the documentation procedure and Premium payment with respect to Motor & Other insurances (ref. unit-2)
 - c. Working with specified GIC Company and analyze the documentation procedure for Policy agreement and payment of Claims of General Insurance (ref. unit-3)
 - d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims Settlement (Ref.unit 4)
 - e. Working with specified Medical Insurance Companies to ascertain various policies under medical insurance and settlement of claims (ref. Unit.5)
2. **For Students:** Students shall individually undertake Fieldwork/Project work and make observations on the procedures and processes of various insurance policies and claims in real time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 10
4. 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.
5. Unit tests (IE)

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

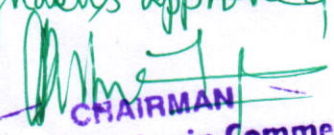
SECTION - A (Total 25 marks)

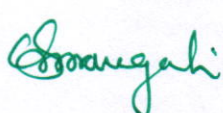
Answer any FIVE Questions (5×5 Marks)

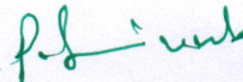
Out of Eight Questions covering all units

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

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Out of Eight Questions covering all units

1. For Teacher: Training of students by teacher (using actual field material) in classroom and field for not less than 10 days on topics related to the following:
 - a. Ascertain the regulatory frame work and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Unit-1)
 - b. Working with specified GIC Company and analyze the documentation procedure and premium payment with respect to Motor & Other Insurances (Unit-2)
 - c. Working with specified GIC Company and analyze the documentation procedure and policy settlement and payment of Claims of General Insurance (Unit-3)
 - d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims settlement (Unit-4)
 - e. Working with specified Mutual Insurance Companies to ascertain various policies under medical insurance and settlement of claims (Unit-5)
2. For Students: Students shall individually undertake fieldwork/project work and make observations on the procedures and processes of various insurance policies and claims in real time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written fieldwork/project work report on higher of observations (not less than 10 pages) or a report to teacher.
3. Minimum marks for fieldwork/project work Report: 10
4. Suggested format for fieldwork/project work (not more than 10 pages): Title page, student details, Contents, objectives, step-wise work done, findings, conclusions and acknowledgment.
5. Unit-1 (Unit-1)
6. Suggested Co-ordinator Activities:
 1. Training of students by a trained field expert.
 2. Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
 3. Seminars/Conferences/Workshops by inviting concerned institutions.
 4. Field Visit.
 5. Inviting experts and present a session related topics.

V. Suggested Question Paper Pattern:

Page 2 of 2

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5x5 Marks)

Out of Eight Questions covering all units

SECTION - B (Total 30 marks)

Answer any FIVE Questions (5x10 Marks)

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*SKILL ENHANCEMENT COURSES
(SECs) for V SEMESTER
FROM 2022-23*

SERIES-C: E Commerce

A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-Year B. Com. (Hons)
Domain Subject: COMMERCE
IV YEAR B.COM (HONS) - Semester -V-

Max Marks: 100

Time: 3 Hrs

Course 16-C: DIGITAL MARKETING
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

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 – II: 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.

III. References

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

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P. S. Iyer

first edition 2020.

2. **Youtility** by JayBaer, Published by Gilda MediaL 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.*

IV. Co-Curricular Activities:

A. Mandatory (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** teacher shall train students (using actual field material) in classroom/field for not less than 10 hours in the skills in digital marketing viz., SEO, SEM, Social media Marketing, content writing, e-mail marketing, web designing and development, Blogging, Google ad words.
2. **Students:** 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, Build a blog on any topic or subject of their interest, Develop website to market for (real/imaginary) product or service, Create video with product or service description to evoke customer attention. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on Digital Marketing in collaboration with local or online skill providers.
2. Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
3. Real time work experience with Digital marketing service providers.
4. Arrange for Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

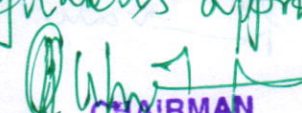
Answer any FIVE Questions (5×5 Marks)

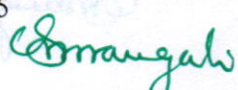
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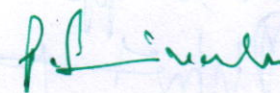
SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT. COVER ALL UNITS

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-Year B. Com. (Hons)
Domain Subject: **COMMERCE**
IV YEAR B.COM (HONS) - Semester -V

Max Marks: 100

Time: 3Hrs

Course 17 C -Service Marketing
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Out comes

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit 1: Introduction: Nature and Scope of services

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -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

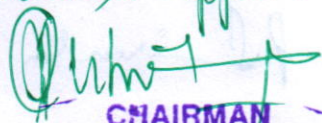
Unit-3: Customer Relationship marketing and Services Market Segmentation.

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

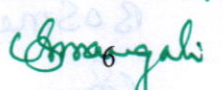
UNIT 4: Customer Defined Service Standards.

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 –applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

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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.

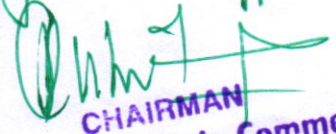
III. References


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.*

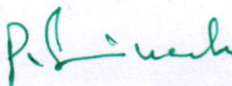
IV. Co-Curricular Activities:

A. Mandatory (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** Teacher shall train students (using actual field material) in classroom/field for 10 hours in the skills in service marketing such as planning and designing marketing strategies for any real/imaginary service of their interest, procedure to identify customer behavior and their satisfaction for any service and issues thereof.
2. **Students:** Students shall individually take up a study on marketing strategies adopted (w.r.t.) any one specific service product) 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 by Network providers. Of Mobile Companies/Banking/Insurance/hospitals Zamoto, Swiggy, etc. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. 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.
5. Unit tests (IE).

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B. Suggested Co-Curricular Activities

1. 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....
2. Seminars/Conference/ Workshops on emerging trends in service marketing
3. Real time work experience with service marketing providers
4. Arrange for Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT. COVER ALL UNITS

SECTION - B (Total 50 marks)

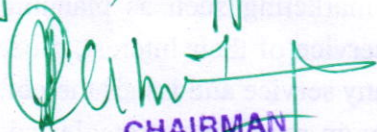
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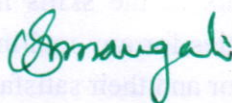
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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

Course-18-C. INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

1. Understand the basic concepts in computation of tax liability under all heads of income of the individuals.
2. Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.
3. Compute taxable income and tax liability of individuals and firms.
4. Acquire the ability to file online returns of income.
5. Acquire skills of TDS/TCS and online filing of Tax returns.

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Computation of Total Income and Tax Liability

Computation of Total Income and Tax Liability of Individuals- Firms and Companies -
Procedure for Assessment including Problems in calculation of tax for firms & Companies

Unit-II: Clubbing of Income-Set off of Losses

Meaning of clubbing of income– Different items come under the provisions of clubbing of income

Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off

Unit-III: Tax Payment- Penalties

Advance Payment of Tax - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates for the Payment of Advance Tax - Consequences of Non-payment of Advance Tax- Refund of tax, interest on refund – Appeals and Revisions

Unit-IV: Returns Filing


Procedure for Assessment - Filing of Return – Prescribed Forms for filing of Returns – PAN & TAN - On-line filing of Returns- 26 AS - Traces.

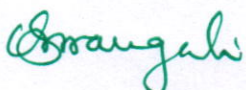
Unit-V: TDS & TCS and e-Filing

TDS-TCS- Provisions in brief relating to TDS/TCS- Schedule for deposit & Submission of Returns of TDS- Form-16 generation.

III: References:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd,

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3. Taxation Law & Practice, Mehrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
5. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.

6. Bhagawati Prasad, Direct Taxes Laws Practice, Vishwa Prakashan.
7. <https://incometaxindia.gov.in>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities

A. Mandatory (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/field for not less than 10 hours on techniques in tax consultancy, Income Tax calculation and Tax filing. Tax filing in respect to individuals, firms and Corporate. Income Tax Portal for a selected Tax Payer. Each student has to be trained in using forms for filing of returns.
 - a. Tax Calculation and preparation of Annexure w.r.t employees in the institutions and selected organizations (ref. unit-1)
 - b. Working with Clubbing income and set of losses/carry forward losses for a given Company/organization (ref. unit-2)
 - c. Working with CBDT website for Income Tax website for various provisions and Penalties (ref. unit-3)
 - d. Working with Online tax portal for downloading different formats (ref. unit 4)
 - e. Preparation of TDS and TCS reports and generating Form 16 from respective DDO (ref. unit.5)
2. **For Students:** Students shall individually take up a field study and make observations on Tax Assessment and Submission of Tax Return to Income tax department, payment of tax and other formalities. They may also work with an Income Tax Practitioner and participate in the real time submissions of Tax. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. 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.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

V. Suggested Question Paper Pattern:

Max. Marks 75


Time: 3 hrs

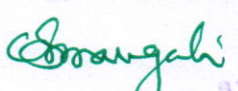
SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3Hrs

Course 19-C-GOODS AND SERVICES TAX WITH TALLY
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

1. Understand the concept of Liability and Payment of GST
2. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
5. Acquire skill of online payment of GST through GST Portal.

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit 1: GST- Liability and Payment

Output tax liability - Input tax credit utilization-- Schedule for payment of GST- Interest/penalty for late/non-filing of return-Payment of GST- GST Network

Unit-II: GST – Accounting Masters and Inventory Masters in Tally

Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit-III: GST Voucher Entry

GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit-IV: GST Returns

Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

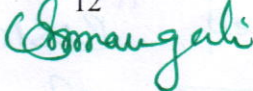
Unit-V: Payment of GST online

Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

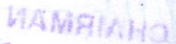
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III: References:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Web resources:** <https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities

A. Mandatory (Student training by teacher in field related skills: 10 hrs.):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/ field for not less than 10 hours on techniques in computation of and online submission of GST. On Tally ERP 9 for entering entries of a selected firm.
 - a. Calculation of output tax liability and input Tax Credit through voucher entries (ref. unit-1)
 - b. Creation of Company and working with Masters in Tally ERP9 (ref. unit-2)
 - c. Voucher entry along with Input tax and output taxed entries (ref. unit-3)
 - d. Preparation of GST Returns for regular dealer and composite dealer in tally (Ref. unit 4)
 - e. Online Payment of GST using Tally (ref. unit.5)
2. **For Students:** Students shall take up individual field study on Entry of GST Voucher, Calculation of Input Tax and Output Tax including single rated /multi rated GST with a selected organizations. Submission of online GST Returns for a selected business firm. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

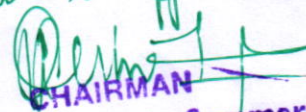
1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Tally for Observation of real-time entries for transaction of accounting with inventory
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks).
OUT OF EIGHT COVERING ALL UNITS
SECTION - B (Total 50 marks)

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Answer any FIVE Questions (5×10 Marks)
OUT OF EIGHT COVERING ALL UNITS

1. Explain the importance of the following: (10 marks)
 - (a) The role of the teacher in the classroom.
 - (b) The role of the student in the classroom.
 - (c) The role of the parent in the classroom.
 - (d) The role of the community in the classroom.
2. Discuss the following: (10 marks)
 - (a) The importance of the teacher's personality.
 - (b) The importance of the teacher's knowledge.
 - (c) The importance of the teacher's skills.
 - (d) The importance of the teacher's attitude.
3. Explain the following: (10 marks)
 - (a) The importance of the teacher's physical appearance.
 - (b) The importance of the teacher's dress.
 - (c) The importance of the teacher's voice.
 - (d) The importance of the teacher's handwriting.
4. Discuss the following: (10 marks)
 - (a) The importance of the teacher's health.
 - (b) The importance of the teacher's diet.
 - (c) The importance of the teacher's exercise.
 - (d) The importance of the teacher's sleep.
5. Explain the following: (10 marks)
 - (a) The importance of the teacher's communication skills.
 - (b) The importance of the teacher's listening skills.
 - (c) The importance of the teacher's speaking skills.
 - (d) The importance of the teacher's writing skills.
6. Discuss the following: (10 marks)
 - (a) The importance of the teacher's problem-solving skills.
 - (b) The importance of the teacher's decision-making skills.
 - (c) The importance of the teacher's leadership skills.
 - (d) The importance of the teacher's management skills.
7. Explain the following: (10 marks)
 - (a) The importance of the teacher's self-awareness.
 - (b) The importance of the teacher's self-regulation.
 - (c) The importance of the teacher's self-motivation.
 - (d) The importance of the teacher's self-efficacy.
8. Discuss the following: (10 marks)
 - (a) The importance of the teacher's professional ethics.
 - (b) The importance of the teacher's professional conduct.
 - (c) The importance of the teacher's professional development.
 - (d) The importance of the teacher's professional responsibility.
9. Explain the following: (10 marks)
 - (a) The importance of the teacher's professional identity.
 - (b) The importance of the teacher's professional image.
 - (c) The importance of the teacher's professional reputation.
 - (d) The importance of the teacher's professional standing.
10. Discuss the following: (10 marks)
 - (a) The importance of the teacher's professional network.
 - (b) The importance of the teacher's professional community.
 - (c) The importance of the teacher's professional association.
 - (d) The importance of the teacher's professional organization.

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

Course **20C: E COMMERCE**
(Skill Enhancement Course) (Elective 4 Credits)

I. Learning Outcomes:

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

1. Understand the mechanism of ecommerce
2. Equip specialization in website designing for e commerce
3. Enhance their skills in operational services of e commerce
4. Involve in activities of e commerce
5. Able to create awareness among the public on commerce activities

II. Syllabus Total 75hrs (Teaching 60, Training 10 and others 05 including IE etc)

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance- Nature and scope of e commerce-Advantages and limitations-Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce

UNIT 2:- Environmental and Technical support Aspects

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-

UNIT 3. –Security and Legal Aspects

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT 4. - Operational Services of e Commerce


E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)

UNIT 5.–E Payment System

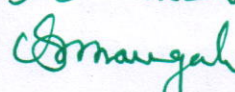
Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

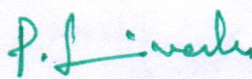
III. References:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application.
McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill

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4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication
6. Dr.Pratikkumar Prajapati, Dr.M.Patel, E Commerce , Redshine Publication

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7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on the skills of listing out the local institutions who are involved in e commerce activities, Identifying the institutions and their experience in operational activities of e commerce, Case studies are to be analyzed of various problems raised at the time of e payment and operational activities of e commerce

2. **For Students:** Students shall individually undertake field study by contact website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit his/her observations in a handwritten Fieldwork/Project work Report not exceeding 10 pages to teacher in the given format.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1 Training of students by a related field expert.

2. Assignments (including technical assignments like volume of business operated through e commerce, Case Studies of problems raised at the time of e commerce

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Conduct surveys on pros and cons of ecommerce

5. Invited lectures and presentations on related topics by field experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)

Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT COVER ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

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A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

Course Code:

Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

Course 21 C: e FILING
(Skill Enhancement Course (Elective) 4credits)

Learning Outcomes:

- By the completion of the course, the students are able to
- Understand and apply basic knowledge of Indian Tax System
 - Equip specialization in taxation system
 - Enhance their skills in presenting returns
 - Involve in activities of Chartered Accountants for filing returns
 - file returns of Income Tax and GST

II. Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance and scope of returns--Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income-

UNIT 2:- Returns filing under Income Tax

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1, ITR2, ITR3, ITR4, For Firms and Companies ITR5, ITR6, ITR7.

UNIT 3: –Penalties and Prosecution under Income Tax

Nonpayment, failure to comply, -Concealment-, Book Audit, Loans-International transactions, TDS

UNIT 4:-Returns filing under Goods Service Tax

GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

UNIT 5.-Penalties and Prosecution under GST

Differences between fees and penalty-Types of penalties under section 122 to 138

III. References:

1. Varun Panwar, Jyothi Mahajan Introduction to e filing returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman's Publication
3. Susheela Madan Computer Application in Business MKM Publishers
4. www.incometaxindiafiling.gov.in

5. www.taxguru.in

6. www.bharatlaws.com

7. www.cbic-gst.gov.in

8. www.taxmann.com

Web resources suggested by the Teacher concerned and the College Librarian including reading material

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IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on the skills of Local tax consultants and the problems raised at the time of e filing, Identifying the assesses and their experience in e filing activities, Analysis of various returns filed through manual and e filing and their difficulties and advantages, Listing out assesses who paid penalties and identify the various reasons
2. **For Students:** Filing of tax returns through the tax experts and concerned websites, Students shall be submitted a project report on filing of returns.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

- Training of students by a related field expert.
- Assignments (including technical assignments like collection of submitted returns of various organizations, Case Studies of problems raised at the time of submission of returns.
- Seminars, Conferences ,discussions by inviting concerned institutions
- Visits to local chartered Accountants to expose the practical filing procedure
- Invited lectures and presentations on related topics by field experts.

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs.

SECTION - A (Total 25 marks)


Answer any FIVE Questions (5×5 Marks)

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SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS

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