

**S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE
(AUTONOMOUS)**

PENUGONDA – 534 320 W.G. DIST

**College with Potential for Excellence & Accredited by NAAC with 'A' Grade
ISO Certified Institution (with 3 ISO Certificates)
(Affiliated to ADIKAVI NANNAYA UNIVERSITY, Recognized by Govt. of Andhra Pradesh)**



DEPARTMENT OF COMMERCE

**B. Com (General)
SYLLABI of SEM-I to SEM-V
2020-21
(Admitted Batch)**

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

I B. Com (General & Computer Applications)
Semester - I

FUNDAMENTALS OF ACCOUNTING - I

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes: At the end of the course, the student will able to -

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.

UNIT I:

Introduction: Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

UNIT II:

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

UNIT III:

Trial Balance and Rectification of Errors: Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

UNIT IV:

Bank Reconciliation Statement: Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favorable and Unfavorable Balance (including Problems).

UNIT V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

TEXT BOOKS:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.

4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books .
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.

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I B. Com (General & Computer Applications)
Semester - I

BUSINESS ORGANIZATION AND MANAGEMENT

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes: At the end of the course, the student will be able to:

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

UNIT I:

Introduction Concepts of Business, Trade, Industry and Commerce: Business - Meaning, Definition, Features and Functions of Business - Trade Classification - Aids to Trade - Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization.

UNIT II:

Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietorship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

UNIT III:

Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus.

UNIT IV:

Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

UNIT V:

Functions of Management: Different Functions of Management - Meaning - Definition - Characteristics Merits and Demerits of Planning - Principles of Organization - Line and staff of Organization.

REFERENCE BOOKS:

1. Industrial Organization and Management, C.B. Gupta, Sultan Chand.

2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publisher
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr.NeeruVasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers,

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I B. Com (General)

Semester - I

BUSINESS ENVIRONMENT

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes: At the end of the course, the student will able to:

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

UNIT I:

Overview of Business Environment: Business Environment - Meaning - Characteristics - Scope - Macro and Micro Dimensions of Business Environment - Environmental Analysis.

UNIT II:

Economic Environment: Economic Environment - Nature of the Economy - Structure of Economy - Economic Policies & Planning the Economic Condition - NITI Ayog - National Development Council - Five Year Plans.

UNIT III:

Economic Policies: Economic Reforms and New Economic Policy - New Industrial Policy - Competition Law - Fiscal Policy - Objectives and Limitations - Monetary Policy and RBI

UNIT IV:

Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes.

UNIT V:

Global Environment: Globalization - Meaning - Role of WTO - WTO Functions - IBRD- Trade Blocks, BRICS, SAARC, ASEAN in Globalization.

SUGGESTED READINGS:

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House.
2. Francis Cherunilam : Business Environment, Himalaya Publishing House .
3. Dr S Sankaran: : Business Environment, Margham Publications.
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH.
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications.
6. A C Fernando: Business Environment, Pearson.

7. Dr V Murali Krishna, Business Environment, Spectrum Publications.
8. Namitha Gopal, Business Environment, McGraw Hill.

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PENUGONDA - 534 320

I B. Com (General & Computer Applications)

Semester – II

FINANCIAL ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

Unit-I:

Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line - Written Down Value -Annuity and Depletion Method (including Problems).

Unit-II:

Provisions and Reserves: Meaning - Provision vs. Reserve - Preparation of Bad Debts Account - Provision for Bad and Doubtful Debts - Provision for Discount on Debtors - Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III:

Bills of Exchange: Meaning of Bill - Features of Bill - Parties in the Bill - Discounting of Bill - Renewal of Bill - Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV:

Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales - Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V:

Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment - Accounting Procedure - Methods of Keeping Records-One

Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCE BOOKS:

1. Ranganatham G and Venkataramanaiah, Financial Accounting-II, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand.
4. SN Maheswari and SK Maheswari – Financial Accounting, Vikas Publications.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulsan, Accountancy-I, Tata McGraw Hill Co.
7. V.K. Goyal, Financial Accounting, Excel Books.
8. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
9. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill.
10. Arulanandam and Ramana, Advanced Accountancy, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.
12. Prof E Chandraiah, Financial Accounting, Seven Hills International Publishers.

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I B. Com (General & Computer Applications)

Semester – II

BUSINESS ECONOMICS

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behavior.
- Evaluate the factors, such as production and costs affecting firms' behavior.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision-making tools to be applied for business.

UNIT I:

Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.

UNIT II:

Demand Analysis: Meaning and Definition of Demand – Determinants to Demand – Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand.

UNIT III:

Production, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

UNIT IV:

Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

UNIT V:

National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income.

REFERENCES:

1. Business Economics - S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.

5. Business Economics -H. L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

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**I B. Com (General & Computer Applications)
Semester – II**

BANKING THEORY AND PRACTICE

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

UNIT I:

Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

UNIT II:

Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.

UNIT III:

Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank.

UNIT IV:

Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

UNIT V:

Collecting Banker and Paying Banker: Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

BOOKS FOR REFERENCE:

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.

3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking: VijayaRaghavan,Excel books.
6. Indian Financial System: M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

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II B. Com (General & Computer Applications)

Semester – III

ADVANCED ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the concept of Non-profit organizations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm.
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

UNIT I:

Accounting for Non-Profit Organizations: Non-Profit Entities- Meaning - Features of Non-Profit Entities -Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:

Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:

Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

UNIT IV:

Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

UNIT V:

Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

REFERENCES BOOKS:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.

4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy-III: Tulasian, Tata McGraw Hill Co.
8. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.

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PENUGONDA - 534 320**

II B. Com (General & Computer Applications)

Semester - III

BUSINESS STATISTICS

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

UNIT I:

Introduction to Statistics: Definition - Importance, Characteristics and Limitations of Statistics -Classification and Tabulation - Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

UNIT II:

Measures of Central Tendency: Types of Averages - Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean - Harmonic Mean (including problems)

UNIT III:

Measures of Dispersion: Meaning and Properties of Dispersion - Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi - Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (Including problems)

UNIT IV:

Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

UNIT V:

Measures of Relation: Meaning and use of Correlation - Types of Correlation - Karl Pearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

REFERENCE BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P. Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.

4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General)

Semester - III

MARKETING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Develop an idea about marketing and marketing environment.
- Understand the consumer behavior and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

UNIT-I:

Introduction: Concepts of Marketing: Need, Wants and Demand - Marketing Concepts - Marketing Mix - 4 P's of Marketing - Marketing Environment.

UNIT-II:

Consumer Behaviour and Market Segmentation: Buying Decision Process - Stages - Buying Behaviour - Market Segmentation - Bases of Segmentation - Selecting Segments - Advantages of Segmentation.

UNIT-III:

Product Management: Product Classification - Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

UNIT-IV:

Pricing Decision: Factors Influencing Price - Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

UNIT-V:

Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity - Public Relations - Personal Selling and Direct Marketing - Distribution Channels - Online Marketing.

REFERENCE BOOKS:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.

6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

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PENUGONDA - 534 320**

II B. Com (General and Computer Applications)

Semester – IV

CORPORATE ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

UNIT I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

UNIT III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

UNIT IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.

4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

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PENUGONDA - 534 320**

II B. Com (General and Computer Applications)

Semester – IV

COST AND MANAGEMENT ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry. • Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

UNIT-I:

Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations – Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems).

UNIT-II:

Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems).

UNIT-III:

Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems).

UNIT-IV:

Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems).

UNIT-V:

Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems).

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S. Chand & Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.

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PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – IV

INCOME TAX

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complications and structure.
- Prepare and File IT returns of individual at his own.

UNIT-I:

Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

UNIT-II:

Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

UNIT-III:

Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property, Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

UNIT-IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses
Meaning of Other Sources - Computer applications Incomes – Specific Incomes – Computation (including problems).

UNIT-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications

4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gore and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – IV

BUSINESS LAWS

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

UNIT-I:

Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

UNIT-II:

Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

UNIT-III:

Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

UNIT-IV:

Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

UNIT-V:

Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

REFERENCES BOOKS:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

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II B. Com (General and Computer Applications)

Semester – IV

AUDITING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understanding the meaning and necessity of audit in modern era.
- Comprehend the role of auditor in avoiding the corporate frauds.
- Identify the steps involved in performing audit process.
- Determine the appropriate audit report for a given audit situation.
- Apply auditing practices to different types of business entities.
- Plan an audit by considering concepts of evidence, risk and materiality

UNIT-I:

Introduction: Meaning – Objectives – Importance of Auditing – Characteristics – Book Keeping Vs. Auditing – Accounting Vs. Auditing – Role of Auditor in Checking Corporate Frauds.

UNIT-II:

Types of Audits: Based on Ownership, Time and Objective – Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits.

UNIT-III:

Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme – Audit Note Book– Audit Working Courses – Audit Evidence – Internal Check, Internal Audit and Internal Control.

UNIT-IV:

Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation – Auditing vs. Investigation.

UNIT-V:

Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications – Audit Report: Contents – Preparation – Relevant Provisions of Companies Act, 2013.

REFERENCESBOOKS:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi
6. JagadeshPrakesh, "Principles and Practices of Auditing", Kalyani Publications

7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

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PENUGONDA - 534 320

II B. Com (General)

Semester - IV

GOODS AND SERVICE TAX

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

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

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

UNIT-I:

Introduction: Overview of GST - Concepts -Taxes Subsumed under GST - Components of GST- GST Council- Advantages of GST-GST Registration.

UNIT-II:

GST Principles-Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST - GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

UNIT-III:

Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

UNIT-IV:

Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

UNIT-V:

GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9 B & GSTR 9C - Records to be Maintained under GST.

REFERENCES BOOKS:

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.

7. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority.
8. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
9. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

B.Com. Commerce (General) Syllabus (w.e.f:2020-21A.B)

Skill Enhancement Courses (SECs) for Semester -V

From 2022-23 (Syllabus-Curriculum) Structure of SECs for Semester-V

(To choose One pair from the Four alternate pairs of SECs)

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

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 four 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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III B. Com (General and Computer Applications)

Semester - V

ADVANCED CORPORATE ACCOUNTING

Paper Code: 20BCC51

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

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.

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

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

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**III B. Com (General and Computer Applications)
Semester - V**

SOFTWARE SOLUTIONS TO ACCOUNTING

Paper Code: 20BCC52

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Course Learning Outcomes

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

1. Understand the technical environment of accounting software.
2. Highlight the major accounting software in India.
3. Applybasics ofaccountingsoftwaresintobusinessfirmsforaccountingtransactions.
4. Understand the various versions of Tally and other software.
5. Integrate the concept of different Accounting software for accounting purpose
6. Design new approaches for use of accounting software environment.

Syllabus: Total 75hrs (Teaching 60, Training10, 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 Software - 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.

References

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP9 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.

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PENUGONDA - 534 320**

**III B. Com (General and Computer Applications)
Semester - V**

ADVERTISING AND MEDIA PLANNING

Paper Code: 20BCC53

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

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.

SYLLABUS: Total 75 hrs (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.

UNIT-V:

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

References:

1. Bhatia. K.Tej -Advertising and Marketing in Rural India-McMillan India

2. Ghosal Subhash – Making of Advertising-McMillan 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 21stCentury–Ronald D. Geskey
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

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PENUGONDA - 534 320**

**III B. Com (General and Computer Applications)
Semester - V**

SALES PROMOTION AND PRACTICE

Paper Code: 20BCC54

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes:

By the end of the course students are able to:

1. Analyze 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 sales person to reach their targets
5. Develop the skills of designing of sales promotion events.

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

UNIT-I:

Introduction to Sales Promotion: Nature and Scope of Sales Promotion - Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion - Sales Organization-Setting-up of Sales Organization- Types of Sales Organizations.

UNIT-II:

Sales Promotion and Product Life Cycle: Types of Sales Promotions - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects - Sales Promotion ~~and~~ indifferent Product Life Cycle - Cross Promotion- Sales Executive Functions - Theories of Personal Selling - Surrogate Selling.

UNIT-III:

Strategies and Promotion Campaign: Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions -Conferences, Competitions -Steps in designing of Sales Promotion Campaign - Involvement of Salesmen and Dealers - Promotional Strategies -Ethical and Legal issues in Sales Promotion.

Unit-IV:

Salesmanship and Sales Operations: Types of Salesmen - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale -Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

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.

References:

1. Don.E.Schultz – Sales Promotion Essentials - McGrawhillIndia
2. S.H.HKazmi & Satish. K Batra, Advertising and Sales Promotion-Excel Books
3. Jeth Waney Jaishri & Jain Shruti – Advertising Management – Oxford university Press
4. Dr. Shaila Bootwala, Dr. M.D. Lawrence and Sanjay R.Mali - Advertising and Sales Promotion – Nirali Prakashan
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.

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

DIGITAL MARKETING

Paper Code: 20BCC55

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

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

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

Unit1: 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.

Unit3: 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.

Unit4: 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.

Unit5: Email marketing: Meaning-Evolution of email- importance of email marketing - Development and Advancements in email marketing - email marketing platforms - creating and Tracking emailers - create forms - create opt - in lists - mapping industry trends and eliminating spam messages.

References

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henne berry, publisher JohnWiley first edition 2020.
2. **Utility** by Jay Baer, Published by Gilda Medial LC Portfolio 2013.
3. **EpicContentMarketing** by JoePulizzi, McGraw-HillEducation, 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. Websourcessuggested by the concerned teacher and college librarian including read ing materi al.

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PENUGONDA - 534 320

III B. Com (General)

Semester - V

SERVICE MARKETING

Paper Code: 20BCC56

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes:

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.

Syllabus: Total 75 hrs. (Teaching 60, Training 10, Others05 including IE etc.)

Unit1:

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.

UNIT4:

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

Unit5: 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.

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, OxfordUniversity Press,2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing - Integrating Customer Focus Across The Firm, Tata Mc Graw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Text book of Marketing Of Services: The IndianExperience, 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.*

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III B. Com (General)

Semester - V

MANGEMENT ACCOUNTING

Paper Code: 20BCC51

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

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.

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

UNIT1: 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.

UNIT2: 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.

UNIT3: Fund Flow and Cash Flow Analysis as perAS3

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.

UNIT4: 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.

UNIT5:ManagementReporting:

Reports - Meaning -- Modes of Reporting – Requisites of a good report -- Kinds of Reports – General for mats of Reports-Need for Management Reporting- financial reporting Vs. Management Reporting-Strategies for Writing Effective Reporting.

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 source suggested by the concerned teacher and college librarian including reading material.

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

COST CONTROL TECHNIQUES

Paper Code: 20BCC52

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes

Upon completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate over heads 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.

Syllabus: (Total 75 hrs (Teaching 60, Training 10, 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 Overhead 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 labor.

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.

References

1. Cost and Management Accounting by S.P. Jain and K.L. Narang.
2. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr. M.P. Gupta, S. Chand and Company Private Limited, New Delhi
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.

**S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320**

III B. Com (General)

Semester - V

STOCK MARKETS

Paper Code: 20BCC51

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Out comes:

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

Syllabus: (Total 75 hrs (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 - Underwriters.

UNIT3: Financial Intermediaries

Depositories- -Buy Back of Shares-- Forward Contract and Future Contract - differences - Participants in Future Contract - Clearing of Mechanism.

UNIT4. Stock Indices

Index and its types - SENSEX - Calculation Methodology - Types of Clearing Members.

UNIT5: Regulatory Mechanism

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

References:

1. I.M.Pandey., Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management TaTaMc Graw Hill

3. Bhole. L.M. Financial Markets and Institutions, Tata Mc.Graw Hill Publishing House
4. Khan MY, Jain PK, Financial Management, Tata Mc Graw Hill
1. Kishore Ravi. M., Financial Management, Taxman Publication
2. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

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PENUGONDA - 534 320

III B. Com (General)

Semester - V

STOCK MARKET ANALYSIS

Paper Code: 20BCC52

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

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 Create awareness among the public by giving reporting after analysis
3. Acquire knowledge on operations of Share Market and Research skills
4. Enhance their skills by involving activities of Share Market analysis

Syllabus: Total 75 hrs. (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

UNIT4 Quantity Analysis: Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

UNIT5. 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

References:

1. Khan. M.Y. Financial Management, Vikas Publishing House
2. Bohle. L.M. Financial Markets and Institutions, Tata Mc Graw 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 Mc. Graw Hill
- 6 *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

LOGISTICS SERVICES AND PRACTICE

Paper Code: 20BCC53

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

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.

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: Warehousing & 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.

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.

References

1. Vinod V Sople (2009) Logistic Management (2ndEdn.) Pearson Limited.
2. Logistics Management for International Business: Text and Cases, ~~Sudhakar~~ & Anthony Raj, P HI Learning, First Edition, 2009.
3. Fundamentals of Logistics Management (The Irwin / Mc Graw-Hill Series in Marketing), Douglas Lambert, James R. Stock, Lisa M. Ellram, Mc. Graw-hill /Irwin, First Edition, 1998.
4. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, Mc.Graw 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.

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

EXIM PROCEDURE AND PRACTICE

Paper Code: 20BCC54

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Out comes:

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

Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IEetc.)

UNIT 1: Introduction of EXIM policies and procedures

Objectives of EXIM policies – Role of export houses in the development to 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 Creditand 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 - Openaccount 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.

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. Swapna Pilai, Exportand Import Procedure & documentation - Sahityabhawan Publications
4. Sudhirkochar, Exportand Import Procedure – Aggarwal Book house

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

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

LIFE INSURANCE WITH PRACTICE

Paper Code: 20BCC53

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

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 claim under various circumstances

Syllabus: Total 75 hrs (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.

References:

1. G.S.Pande, Insurance -Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopal Krishna, Insurance-Principles and Practices, Sterling Publishers Private Ltd.

3. G.R.Desai, Life Insurance in India, Mac Millan India.
4. M.N.Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
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.
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

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III B. Com (General)

Semester - V

GENERAL INSURANCE WITH PRACTICE

Paper Code: 20BCC54

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

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

Syllabus: Total 75 hrs (Teaching60, Training10, 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 - Calculationof 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.

References:

1. M.N.Mishra, Insurance Principles and Practices, S. Chand & Co, NewDelhi.
2. M.N.Mishra, Modern Concepts of Insurance, S. Chand & Co.
3. P.S.Palandi, Insurance in India, Response Books - Sagar Publications.
4. C. Gopal krishna, Insurance-Principles and Practices, Sterling Publishers Private Ltd.
5. G.R.Desai, Life Insurance in India, Mac Millan 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.

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III B. Com (General)

Semester - V

INCOME TAX PROCEDURE AND PRACTICE

Paper Code: 20BCC55

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Out comes

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 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. Acquires skills of TDS/TCS and online filing of Tax returns.

Syllabus: Total 75 hrs (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-Setoff 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.

References:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K.Sinhania & Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata Mc. Graw Hill.
5. Vinod K.Singhanian, 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

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

GST PROCEDURE & PRACTICE

Paper Code: 20BCC56

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

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. Acquires skill of online payment of GST through GST Portal.

Syllabus: Total 75 hrs (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- I 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 - Powers - Jurisdiction.

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. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Webresources** : <https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

E-COMMERCE

Paper Code: 20BCC55

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes:

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

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

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

UNIT 1: Introduction, Nature and Scope

Introduction - Definition - importance - Nature and scope of e-commerce - Advantages and limitations - Types of e-commerce - B2B, B2C, C2B, C2C, B2A, C2A - Frame work 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)

References:

1. Bharat Bhaskar, Electronic Commerce Framework, Technology and Application. McGraw Hill Education
2. Bajaj, D.Nag, E-Commerce, Tata McGraw HillPublication
3. Whitely David , E-Commerce, McGrawHill
4. TN Chhabra, E-Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E- Business and Ecommerce Management, Pearson Publication
6. Dr.PratikkumarPrajapati,Dr.M.Patel,ECommerce,RedshinePublication
7. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

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PENUGONDA - 534 320**

III B. Com (General)

Semester - V

F-FILING

Paper Code: 20BCC56

SYLLABUS

(w.e.f:2 020-21 A.B) From 2022-23 (Syllabus-Curriculum

Learning Out comes:

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

Syllabus: Total 75 hrs. (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

Non-payment, failure to comply, - Concealment-, Book Audit, Loans-International transactions, TDS.

UNIT4: Returns filing under Goods Service Tax

GSTR 1, GSTR 2, GSTR 2A, GSTR 3B, GSTR 4, GSTR 5, GSTR 6.

UNIT5: Penalties and Prosecution under GST

Differences between fees and penalty-Types of penalties under section122to138

References:

1. Varun Panwar, Jyothi Mahajan Introduction to efilng 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*