



**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM**  
**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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Skill Enhancement Courses(SECs) for Semester -V,

From2022-23(Syllabus-Curriculum)

**Structure of SECs for Semester–V**

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

Course Number	NameofCourse	Hours/ Week	Credits	Marks	
				IA–25	SemE nd
16-A	Advanced Corporate Accounting	5	4	25	75
17-A	Software Solutions to Accounting	5	4	25	75
OR					
18 -A	Management Accounting	5	4	25	75
19-A	Cost Control Techniques	5	4	25	75
OR					
20-A	Stock Markets	5	4	25	75
21-A	Stock Market Analysis	5	4	25	75

**\*Note:** FIRST and SECOND PHASES (2 spells) of APPRENTICESHIP between 1st and 2nd year and between 2nd and 3rd year (two summer vacations)

**\*Note:** THIRD PHASE of APPRENTICESHIP Entire 6th Semester



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:16A</b>	<b>AdvancedCorporateAccounting</b>	<b>Hrs/Wk:5</b>

**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 75 hrs (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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**Co-CurricularActivities:**

**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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:17A</b>	<b>Software Solutionsto Accounting</b>	<b>Hrs/Wk:5</b>

### Course Learning Outcomes

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

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

9. Understand the technical environment of accounting softwares.
10. Highlight the major accounting softwares in India.
11. Apply basics of accounting softwares into business firms for accounting transactions.
12. Understand the various versions of Tally and other softwares.
13. Integrate the concept of different Accounting softwares for accounting purpose
14. Design new approaches for use of accounting software environment.

**Syllabus:** Total 75 hrs (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-QuickBooks-ZohoBooks-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. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google Book) 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](http://www.tallyerp9book.com))
8. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*



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**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-Spreadsheet 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



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<b>Course:18A</b>	<b>ManagementAccountingandPractice</b>	<b>Hrs/Wk:5</b>

### 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 Turnover Ratio - Return on Investment (ROI)- Calculation and interpretation.

### UNIT3: 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.

### 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: Management Reporting:

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



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**References**

5. Management Accounting and financial controls S.N.Maheswari, Sultan Chand and Sons.
6. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
7. Cost and Management Accounting by SP Jain and KL Narang
8. Introduction to Management Accounting –  
Horn Green and Sundlem Publisher: PHI Learning
9. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT Ltd.,
10. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)

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

**Co-Curricular Activities:**

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

**1. Teachers:** Teachers 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 to be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:19A</b>	<b>Cost Control Techniques</b>	<b>Hrs/Wk:5</b>

### 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 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.

**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 Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC – Application of 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.

#### **References**

3. Cost and Management Accounting by SP Jain and KL Narang.
4. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr M.P. Gupta, S. Chand and Company Private Limited, New Delhi
5. Cost Accounting: Principles & Practice Book by M.N. Arora, Vikas Publishing House Private Limited.
6. Advanced Cost Accounting: JK Mitra, New Age International
7. 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



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including reading material.

**Co-Curricular Activities:**

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

1. **For Teachers:** Teachers 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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:20A</b>	<b>Stock Markets</b>	<b>Hrs/Wk:5</b>

**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

**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, Arbitrators.

**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.

**References:**

6. I.M.Pandey., Financial Management, Vikas Publishing House
7. Prasanna Chandra, Financial Management Tata McGraw Hill
8. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
9. Khan MY, Jain PK, Financial Management, Tata McGraw Hill
10. Kishore Ravi.M., Financial Management, Taxman Publication
11. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*



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**Co-CurricularActivities:**

**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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:21A</b>	<b>StockMarketsAnalysis</b>	<b>Hrs/Wk:5</b>

**LearningOutcomes:**

Bythe completion of thecourse, thestudents areableto

1. Exposito theoryand functionsof themonetaryand FinancialSector asjob careers
2. Studythefunctioningoflocal Capitalmarketsand
3. Createawarenessamongthepublic bygivingreporting after analysis
4. AcquireknowledgeonoperationsofShareMarket andResearch skills
5. Enhancetheir skillsbyinvolvingactivities ofShareMarket analysis

**Syllabus:**Total75hrs(Teaching60,Training10,Others05includingIEetc.)

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

**analysis**IntroductionofInvestments-NeedofSecurityAnalysis-Typesofanalysis-FundamentalAnalysis,Technical Analysis, QuantityAnalysis.

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

**UNIT 3. –Technical Analysis**- Based on Share Price Movement and Market Trends-BullishPattern-Bearishpattern

**UNIT4-**

**QuantityAnalysis:**BasedondataforspecialResearchpurpose(Descriptive,Correlation,Comparative andExperimental)bypreparingquestionnaire,observation,focusgroups and interviews – DowTheory

**UNIT5.–MutualFunds**

Importance and the role of Mutual Fund –Types of Mutual Funds-Variousschemes in India-GrowthFund, IncomeFund,Growthand

IncomeFund,Taxplanningschemes,othercategories,AssetManagement Mutual Funds-itsmethod ofanalysis's

**References:**

1. Khan.M.Y.FinancialManagement,VikasPublishingHouse
2. Bhole.L.M.Financial MarketsandInstitutions,TataMcGrawHillPublishingHouse
3. PrasannaChandra,InvestmentAnalysisandPortfolioManagement,TataMcGrawHill
4. DamodharanAswath, Valuation:SecurityAnalysisfor InvestmentandcorporateFinance.,Johnwiely,Newyork
5. Francis.J.C.,InvestmentAnalysisandManagement,TataMcGrawHill
- 6 *WebressourcessuggestedbytheTeacherconcernedand theCollegeLibrarianincludingreading material*



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**Co-CurricularActivities:**

**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.



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MODEL QUESTION PAPER (Sem-end. Exam)

B.Com DEGREE EXAMINATION

SEMESTER –V

Course: Advanced Corporate Accounting

Time: 3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Purchase Consideration
2. Objectives for Amalgamation of Companies
3. Alteration of Share Capital
4. Subsidiary Company
5. Causes of Liquidation
6. Objectives of Holding Company
7. Statement of Affairs
8. Reduction of capital

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Ramesh Ltd. was registered with a share capital of Rs.10,00,000 in equity shares of Rs.10 each to acquire the business of M/s R &K. The balance sheet of M/s R & K at the time of acquisition was as follows:

Liabilities	Amount	Assets	Amount
Bills Payable	32,000	Cash at Bank	58,000
Sundry creditors	60,000	Bills Receivable	26,000
Reserve Fund	28,000	Sundry creditors	96,000
Capital Accounts		Stock	36,000
R	2,40,000	Furniture	4,000
K	2,40,000	Machinery	1,80,000
		Buildings	2,00,000
	<b>6,00,000</b>		<b>6,00,000</b>

The assets were subject to the following revaluation:

- (i) Plant and Machinery to be depreciated by 20%.
- (ii) Furniture to be depreciated by 10%.
- (iii) Land and Buildings to be appreciated by 20%.
- (iv) A provision to be made for bad debts @ 5%.
- (v) Goodwill of the firm was valued at Rs.68,000.

The Purchase Consideration was to be discharged as follows:

- (i) Allotment of 20,000 equity shares of Rs.10 each at Rs.12 per share.
- (ii) Allotment of 1,000 14% debentures of Rs.100 each at a discount of 10%.
- (iii) Balance in cash.

The cost of acquisition of the company amounted to Rs.10,000 was borne by Ramesh Ltd. You are required to give journal entries in the books of Ramesh Ltd. and prepare the balance sheet of the



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company after acquisition of M/s R & K's business.

**10.** You are given below the balance sheets of Ram Ltd. and Laxman Ltd. As on March 31, 2021:

Liabilities	Ram Ltd.	Laxman Ltd.
Equity Share Capital (Rs.10 each)	10,000	5000
12% Preferences hare capital (Rs.100 each)	4500	3000
General Reserve	1200	1000
Export Profit Reserve	800	500
Investment Allowance	500	400
Reserve Profit and Loss a/c	2000	1600
10% Debentures (Rs.100 each)	1500	1000
Trade Creditors	1000	800
Outstanding expenses	500	200
	<b>22,000</b>	<b>13,500</b>
Assets	RamLtd.	Laxman Ltd.
Land and Buildings	6,000	4,000
Plant and Machinery	6,500	3,500
Furniture and Fittings	1,200	1,000
Investments	1,500	1,000
Stock	3,000	2,000
Debtors	2,000	1,000
Cash and Bank Balances	1,800	1,000
	<b>22,000</b>	<b>13,500</b>

Ram Ltd. Takes over Laxman Ltd. As on April 1, 2021, you are also given the following additional information:

1. Ram Ltd. discharges the purchase consideration as stated below:

Issued 12% Preference shares of Rs.100 each to discharge the preference shareholders of Laxman Ltd. at 10% premium. Issued 5,00,000 equity shares of Rs.10 each at par. Paid cash at Rs.2.50 per equity share.

2. Laxman Ltd. Followed weighted average method for valuing inventories where as Ram Ltd. Followed FIFO basis. Laxman Ltd. Followed FIFO basis, its value of stock as on March 31, 2021 would have been more by Rs. 2,00,000

3. The amalgamation is considered as amalgamation in the nature of merger.

You are required to prepare the balance sheet of Ram Ltd. after amalgamation.

**11.** H Ltd. Acquires 3/4<sup>th</sup> of share capital of S Ltd., on 31-12-2020, when the balance sheets of the two companies are as under:

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share Capital (10/- each)	50,000	30,000	Fixed Assets	50,000	30,000



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General Reserve	15,000	8,000	Current Assets	33,000	35,000
Profit & Loss A/C	10,000	7,000	Shares in S Ltd	20,000	-
10% Debentures	15,000	8,000			
Creditors	13,000	12,000			
	<b>1,03,000</b>	<b>65,000</b>		<b>1,03,000</b>	<b>65,000</b>

You are required to prepare a consolidated balance sheet as on 31<sup>st</sup> December, 2020.

**12.** Explain various types of capital reduction. Briefly explain the accounting procedure to be followed depend upon capital reduction.

**13.** What are the objectives and features of Holding Companies?

**14.** Discuss various methods of computing Purchase Consideration.

**15.** What is meant by Liquidation? Explain role and responsibilities of liquidator.

**16.** Distinguish between internal reconstruction and external reconstruction.



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**MODEL QUESTION PAPER (Sem-end. Exam)**

**B.Com DEGREE EXAMINATION  
SEMESTER –V**

**Course : Software Solutions to Accounting**

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. How to insert/Delete rows in Excel?
2. Explain features of ZOHO Books.
3. Explain Tally Screen in detail.
4. How to create unit of measurement in Tally?
5. How to create a Ledger in Tally?
6. Explain contra voucher in Tally.
7. Explain stock journal in Tally.
8. Explain Receipt Voucher in Tally.

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Explain any TEN functions in MS Excel.
10. Discuss various features of Tally in Accounting.
11. How to Create/Alter/Delete a Company in Tally?
12. How to create Stock Group/Stock Category/Stock item in Tally?
13. Explain Multi Ledger creation in Tally.
14. Briefly explain Contra Voucher/Payment voucher with suitable examples in Tally.
15. Discuss Sales invoice/Purchase invoice with suitable examples in Tally.
16. Explain Debit Note/Credit Note with suitable examples in Tally.



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**MODEL QUESTION PAPER (Sem-end. Exam)**  
**B.Com DEGREE EXAMINATION**  
**SEMESTER –V**

**Course: Management Accounting**

**Time:3Hrs**

**Max.Marks:75**

**SECTION-A( Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Significance of Management Accounting
2. Limitations of Management Accounting
3. Meaning of ratio analysis
4. Debtors turnover ratio
5. Uses of Funds Flow Statement
6. Elements of a budget
7. Need for management reporting
8. Financial reporting

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Distinguish between Management Accounting, Financial accounting and Cost Accounting.
10. What are the steps involved in installation of Management Accounting system.
11. Following Balance Sheet relates to Rakesh Products Limited as on 31-03-2022

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	5,00,000	Fixed Assets	9,00,000
6% Debentures	2,00,000	Cash at bank	10,000
Reserves	1,00,000	Stock	1,30,000
Creditors	3,50,000	Debtors	1,60,000
Profit and loss account	50,000		
	<b>12,00,000</b>		<b>12,00,000</b>

Calculate (a) Current Ratio (b) Quick Ratio and (c) Debt-equity ratio

12. From the following Balance Sheets prepare funds flow statement

Liabilities	2019 Rs.	2020 Rs.	Assets	2019 Rs.	2020 Rs.
Creditors	40,000	44,000	Cash	10,000	7,000
Bank loan	40,000	50,000	Debtors	30,000	50,000
Bills Payable	25,000	-	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Buildings	35,000	60,000
	<b>2,30,000</b>	<b>2,47,000</b>		<b>2,30,000</b>	<b>2,47,000</b>

Additional Information: (a) During the year machinery worth Rs.10,000 was sold for Rs. 8,000 (accumulated Depreciation 3,000) (b) Depreciation provided on March, 2019 Rs.25,000 and 2020 Rs.40,000 (c) Profit during the year Rs. 45,000 (d) Dividends paid Rs. 6,000.

13. Distinguish between Funds Flow Statement and Cash Flow Statement.

14. With the following data for a 50% activity prepare a budget for production at 75% and



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90% capacity.

Production at 50% capacity

1,000 units

Direct Materials

Rs. 50 per unit

Direct Wages

Rs. 25 per unit

Direct Expenses

Rs.15 per unit

Factory Overheads

Rs. 25,000 (70% variable)

Administrative Overheads

Rs. 20,000 (25% variable)

- 15.** Define Report. Explain various kinds of reports and general formats of reports.
- 16.** Discuss various strategies for writing effective Reporting.



**MODEL QUESTION PAPER (Sem-end. Exam)**  
**B.Com DEGREE EXAMINATION**  
**SEMESTER –V**  
**Course: Cost Control Techniques**

**Time: 3Hrs**

**Max.Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Cost Audit
2. Cost Reduction
3. Concept of ABC
4. Marginal costing
5. Make or buy Decisions
6. Standard costing
7. Kaizen costing
8. Learning Curve Analysis

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Briefly explain various types of cost control techniques.
10. Define cost control. Distinguish between cost control and cost reduction.
11. Explain various advantages of implementing ABC.
12. Describe various categories of ABC and allocation of overheads under ABC.
13. The sales and profit during two years were as follows.

Year	Sales(Rs)	Profit
2020	1,70,000	25,000
2021	1,90,000	30,000

You are required to calculate (i) P/V Ratio (ii) Fixed cost (iii) BEP (iv) The sales required to earn a profit Rs. 40,000.

14. From the following particulars calculate: (1) Material cost variance (2) Material price variance (3) Material usage variance.

Material	Standard units	Standard price	Actual units	Actual price
A	1010	1.00	1080	1.20
B	410	1.50	380	1.80
C	350	2.00	380	1.90

15. What are the objectives of Kaizen costing? Explain its principles.
16. Explain the advantages and limitations of Kaizen costing.



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V

Course: Stock Markets

Time: 3Hrs

Max.Marks:75

SECTION-A( Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Hedgers and Arbitragers
2. Types of Investors
3. Under Writers
4. National Stock Exchange
5. Buy back of Shares
6. SENSEX
7. Future Contract
8. Over the Counter Exchange

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Explain the nature and scope of Stock Markets.
10. Distinguish between Capital Market and Money Market.
11. Define Capital Market. Explain the participants of Capital Market.
12. Write about the functions of Stock Exchange.
13. Discuss the differences between Forward Contract and Future Contract.
14. Define Index. Explain the various types of Stock Indices.
15. Briefly explain the powers and functions of SEBI.
16. Write about the functions and mechanism of Over the Counter Exchange of India (OTCE).



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V

Course: Stock Markets Analysis

Time: 3Hrs

Max.Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Investment Avenues
2. EPS
3. Intrinsic Value
4. Concept of Mutual Funds
5. SENSEX
6. Quantity Analysis
7. Questionnaire
8. Bullish Candle

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. What are the main objectives and importance of Security Analysis?
10. Explain different types of Investment Analysis.
11. Define Fundamental Analysis. What are elements of Fundamental Analysis?
12. Briefly Bullish Pattern v/s Barrish Patterns.
13. What are the principles and features of DOW Theory?
14. Discuss the different research methods using for collection of data.
15. Define Mutual Fund. Explain the growth of Mutual Funds in India.
16. Koushik Ltd. has currently an ordinary share capital of Rs. 25,00,000, consisting of 25,000 Share of Rs. 100 each. The management is planning to raise another Rs. 20,00,000 to finance a major program of expansion through one of the three possible financial plans.

(I) Entire through Ordinary Shares

(II)Rs. 10,00,000 through Ordinary Shares and Rs. 10,00,000 through long-term borrowing at 8 percent interest p.a.

(III)Rs. 5, 00,000 through ordinary shares and Rs. 15, 00,000 through long-term borrowing at 9% interest per p.a.

The company expected EBIT will be Rs. 8, 00,00, assuming a corporate tax of 46%. Determine the EPS in each alternative and comment which is best.



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Skill Enhancement Courses(SECs) for Semester -V,

From2022-23(Syllabus-Curriculum)

Structure of SECs for Semester-V

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

Course Number	Name of Course	Hours/ Week	Credits	Marks	
				IA-25	Sem End
16-B	Advertising and Media Planning	5	4	25	75
17-B	Sales Promotion And Practice	5	4	25	75
OR					
18 -B	Logistics Services And Practice	5	4	25	75
19-B	EXIM Procedure And practice	5	4	25	75
OR					
20-B	Life Insurance with Practice	5	4	25	75
21-B	General Insurance With practice	5	4	25	75



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:16B</b>	<b>AdvertisingandMedia Planning</b>	<b>Hrs/Wk:5</b>

**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 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

**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. Jethwaney 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 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
9. Publications of ASCI
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material



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**Co-CurricularActivities:**

**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.

Trainings 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 its 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 advertisement on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:17B</b>	<b>Sales Promotionand Practice</b>	<b>Hrs/Wk:5</b>

**LearningOutcomes:**

Bythe end of thecoursestudents areable to:

1. Analysevarioussalespromotionactivities
2. Getexposed tonewtrends insales Promotion
3. Understandthe conceptsof creativityinsalespromotion
4. Enhanceskillstomotivatethesalespersontoreachtheirtargets
5. Developtheskillsofdesigningofsalespromotionevents

**SYLLABUS:**Total 75hrs(Teaching60,Training10, Others05 includingIEetc.)

**UNIT-I: Introduction to Sales Promotion:**Nature and Scope of Sales Promotion- InfluencingFactors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – SalesOrganization-Setting-upof SalesOrganization- Types ofSales Organization.

**UNIT-II: Sales Promotion and Product Life Cycle:**Types of Sales Promotion - ConsumerOriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods indifferentProductLifeCycle–CrossPromotion-SalesExecutiveFunctions-TheoriesofPersonalSelling-Surrogate Selling.

**UNIT-III:StrategiesandPromotionCampaign:**ToolsofSalesPromotion-

Displays,Demonstration, Fashion Shows, Conventions -Conferences,Competitions –Steps in designingof Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies -EthicalandLegal issues in Sales Promotion.

**Unit-IV: Salesmanship and Sales Operations:** Types of Salesman - Prospecting - Pre-approachand Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale –Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - SalesManager Qualities and functions.

**Unit-V: SalesforceManagementandDesigning:**Recruitment and Selection- Training -Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - DesigningofEvents forEnhancingSales Promotion

**References:**

1. Don.E.Schultz-SalesPromotionEssentials-McGrawhillIndia
2. S.H.HKazmi&SatishK Batra, AdvertisingandSales Promotion-ExcelBooks
3. JethWaneyJaishri&Jain Shruti-AdvertisingManagement-OxforduniversityPress
4. Dr.ShailaBootwalaDr.M.D. LawrenceandSanjayR.Mali- AdvertisingandSalesPromotion-NiraliPrakashan
5. SuccessfulSalesPromotion– PranChoudhury
6. AdvertisingandSalesPromotion Paperback–S. H.H.Kazmi&SatishBatra
7. Publicationsof ASCI
8. Kazmi&Batra,ADVERTISING&SALESPROMOTION,Excel Books, 2008
9. Web resources suggested by the Teacher concerned and the College Librarian includingreadingmaterial



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**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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits4</b>
<b>Course:18B</b>	<b>LogisticsServices&amp;Practice</b>	<b>Hrs/Wk:5</b>

**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 75 hrs (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 Material 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 (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.



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

**Co-Curricular Activities:**

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

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/  
Workshop 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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 19B</b>	<b>Export Import(EXIM) Procedure&amp;Practice</b>	<b>Hrs/Wk:5</b>

**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

**Syllabus:** Total 75hrs (Teaching 60, Training 10, Others 05 including IE

etc.) **UNIT1: 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.

**UNIT2: 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)

**UNIT3: 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)

**UNIT4: Payment Procedures in foreign trade**

Factors determine 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.

**UNIT5: 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, Export and Import Procedure & documentation - Sahitya bhawan Publications
4. Sudhir Kochhar, Export and Import Procedure - Aggarwal Bookhouse
5. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*



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**Co-Curricular Activities:**

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

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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:20B</b>	<b>LifeInsurancewithPractice</b>	<b>Hrs/Wk:5</b>

### 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

**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.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.
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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**Co-CurricularActivities:**

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

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



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:21-B</b>	<b>GeneralInsuranceProcedureandPractice</b>	<b>Hrs/Wk:5</b>

### **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 (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.

### **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 resource suggested by the Teacher concerned and the College Librarian including reading material.



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**Co-Curricular Activities**

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

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 framework 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



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MODEL QUESTION PAPER (Sem-end. Exam)

B.Com DEGREE EXAMINATION  
SEMESTER –V

Course: Advertising and Media Planning

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

01. Advertising
02. Criticizing of advertising
03. Role of ASCI
04. Creative thinking
05. Target marketing
06. Types of Media
07. Electronic media
08. Media strategy

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

09. Briefly explain the nature, scope and functions of advertising.
10. Write about ethical impacts of advertising.
11. Explain various types of advertising strategies?
12. Explain the process of advertising campaign.
13. What is copy writing? What are the elements of copy righting?
14. Briefly explain slogan elements of design and principles of design.
15. Define Media Planning. Explain its advantages and disadvantages of Media Planning.
16. Write about media concentration strategies.



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**MODEL QUESTION PAPER (Sem-end. Exam)**

**B.Com DEGREE EXAMINATION**

**SEMESTER –V**

**Course : Sales Promotion and Practice**

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Sales organization
2. Cross promotion
3. Promotional strategies
4. Personal selling
5. Sales budget
6. Sale contests
7. Training
8. Motivation of sales personal

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

09. Briefly explain the strengths and limitations of sales promotion.
10. Explain different theories of personal selling.
11. Discuss the various sales promotion methods in different Product Life Cycle.
12. What are the steps in designing of sales promotion campaign?
13. Explain in detail the terms of sales territories and sales Quota's.
14. Discuss the compensation and evaluation of sales personnel.
15. What are the role, qualities and functions of sales manager?
16. Explain the compensations and evaluation of sales personal.



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**MODEL QUESTION PAPER (Sem-end. Exam)**

**B.Com DEGREE EXAMINATION**

**SEMESTER –V**

**Course: Logistics Services and Practice**

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

01. What is transportation and its benefits?
02. Define courier and explain courier guidelines.
03. Discuss various Modes of transportation in Global logistics.
04. What are the Strategic issues in Global logistics?
05. Write about EOQ.
06. Explain various types of inventory.
07. What is the need for warehouse?
08. What is retail logistics and supply chain?

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

09. Write the meaning of logistics and explain principles of logistics.
10. What do you know about Reverse logistics in E-Commerce Sector?
11. What are the Global logistics Barriers?
12. Write the concept and principles of material handling.
13. What is inventory? Briefly explain advantages and limitations of inventory.
14. Briefly explain the following warehouse activities - a) Receiving; b) Sorting; c) Loading; d) Unloading; e) Picking; f) Packing; and g) Dispatch
15. Explain the safety rules and procedure in the warehouse.
16. What is supply-chain? Explain its strategy.



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**MODEL QUESTION PAPER (Sem-end. Exam)**

**B.Com DEGREE EXAMINATION**

**SEMESTER –V**

**Course : Export Import Procedures & Practice**

**Time: 3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Bill of Entry
2. Certificate of Origin
3. EXIM policy
4. Letter of credit
5. RCMC
6. Sales tax formalities for exports
7. Documentary Bill
8. Cargo Insurance

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Explain the objectives of EXIM Policies.
10. Discuss the flow of procedure for Export and Import process.
11. Describe the formalities and registrations with the different authorities before an exporter can accept export contract.
12. Explain the Functions and their role of Export promotion councils in India and commodities board of India.
13. Describe different regulatory documents which serve the purpose of monitoring the realization of Export proceeds.
14. What is Bill of lading and explain the purposes its serves?
15. Describe the different methods of receiving payment in case of Export Contract.
16. Describe the different types of Marine Insurance policies that can be issued.



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**MODEL QUESTION PAPER (Sem-end. Exam)**

**B.Com DEGREE EXAMINATION**

**SEMESTER –V**

**Course : Life Insurance with Practice**

**Time: 3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

01. Group Insurance
02. Joint Life Policies
03. Riders.
04. Surrender Value
05. Foreclosure of Insurance Policy
06. Claim Concession
07. Agency Services
08. IRDAI

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

09. What is 'Insurance'? Explain the Advantages of Insurance.
10. Write about various Children's Insurance Plans.
11. Explain about various types of Insurance Plans.
12. Elaborate the 'Principles of Insurance'.
13. How an Insurance policy is lapsed and how can it be revived? Explain.
14. Describe the Procedure of an Insurance Claim Settlement.
15. Explain the Role of IRDA in Regulation and Development of Insurance Sector in India.
16. Who is 'Insurance Agent'? Explain the functions of an Insurance Agent in detail.



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**MODEL QUESTION PAPER (Sem-end. Exam)**

**B.Com DEGREE EXAMINATION**

**SEMESTER –V**

**Course: General Insurance Procedure and Practice**

**Time: 3Hrs**

**Max. Marks :75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

01. Difference between General insurance and Life insurance
02. Role of IRDA
03. What is certificate of insurance
04. Liability without fault
05. Documents required for Fire insurance
06. Hit and Run accidents
07. Livestock insurance
08. Payment of Claims

**SECTION- B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

09. Write about the powers and functions of IRDA.
10. Explain in detail about the Insurance Advisory committee.
11. Explain the requirements for compulsory third party insurance
12. What are the salient features of Motor Vehicles Act - 1988?
13. Write about the Kinds of policies in respect of Fire Insurance.
14. What are the types of Agricultural Insurance?
15. Documents required for Marine insurance policy.
16. What do you know about the comprehensive plans with reference to the Health and Medical insurances?



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Skill Enhancement Courses(SECs) for Semester -V,

From2022-23(Syllabus-Curriculum)

Structure of SECs for Semester–V

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

Course Number	Name of Course	Hours/Week	Credits	Marks	
				IA-25	Sem End
6&7					
16-C	Digital Marketing	5	4	25	75
17-C	Service Marketing	5	4	25	75
OR					
18 -C	Income Tax Procedure & Practice	5	4	25	75
19-C	GST Procedure & Practice	5	4	25	75
OR					
20-C	E Commerce	5	4	25	75
21-C	E filing	5	4	25	75



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 16C</b>	<b>DigitalMarketing</b>	<b>Hrs/Wk:5</b>

**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.)

**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 - Onpage Optimization – offpage 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 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 Henneberry, publisher John Wiley first edition 2020.
2. **Youility** by Jay Baer, Published by Gilda Media LLC 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.*



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**Co-CurricularActivities:**

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

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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:17C</b>	<b>ServiceMarketing</b>	<b>Hrs/Wk:5</b>

### Learning Outcomes

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

1. Discuss the reasons for growth of services 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, 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.

### 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.



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

**Co-Curricular Activities:**

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

1. **For Teachers:** Teachers 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, hotel 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 this/her observations as a handwritten Fieldwork/Projectwork Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Projectwork Report: 05.
4. Suggested Format for Fieldwork/Projectwork (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, Freshbook, MS Excel....
2. Seminars/Conference/ Workshop on emerging trends in service marketing
3. Real time work experience with service marketing providers
4. Arrange for Interaction with Area Specific Experts.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 18C</b>	<b>Income Tax Assessment Procedures and Practice</b>	<b>Hrs/Wk:5</b>

### **Learning Outcomes**

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

6. Understand the basic concepts in computation of tax liability under all heads of income of the individuals.
7. Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.
8. Compute taxable income and tax liability of individuals and firms.
9. Acquire the ability to file online returns of income.
10. Acquire 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 - 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 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. Sinhanian & 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 McGraw Hill.
5. Vinod K. Sinhanian, 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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**Co-Curricular Activities**

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

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 off 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. Max marks for Fieldwork/Project work Report: 05
3. **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.
4. 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



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 19C</b>	<b>Goods and Services Tax With Tally</b>	<b>Hrs/Wk:5</b>

**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.

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

**Unit I: 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.

**References:**



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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. Webresources suggested by the Teacher concerned and the College Librarian including reading material

**Co-Curricular Activities**

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

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 ERP9 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 tax 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 this/her observations as a handwritten Field work/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.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 20C</b>	<b>ECommerce</b>	<b>Hrs/Wk:5</b>

**Learning Outcomes:**

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

1. Understand the mechanism of e-commerce
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 e-commerce activities

**Syllabus** Total 75 hrs (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 e-commerce – B2B, B2C, C2B, C2C, B2A, C2A-

**Framework of 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 eCommerce**

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, Flipkart, Snapdeal 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, ECommerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra, ECommerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and ECommerce Management, Pearson Publication
6. Dr. Pratikkumar Prajapati, Dr. M. Patel, ECommerce, Redshine Publication
7. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*



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**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 payment and operational activities of e-commerce
- 2. For Students:** Students shall individually undertake field study by contacting website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit this/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. Conducts surveys on pros and cons of e-commerce
5. Invited lectures and presentations on related topics by field experts.



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<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 21C</b>	<b>EFiling</b>	<b>Hrs/Wk:5</b>

**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

**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**

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

**References:**

1. Varun Panwar, Jyothi Mahajan Introduction to e-filing returns MKM Publishers
2. Hemachand Jain 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](http://www.incometaxindiafiling.gov.in)

5. [www.taxguru.in](http://www.taxguru.in)

6. [www.bharatlaws.com](http://www.bharatlaws.com)

7. [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in)

8. [www.taxmann.com](http://www.taxmann.com)

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



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**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 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 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.



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V  
Course : Digital Marketing

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Digital Marketing
2. Components of website
3. Importance of Search engine
4. Social media marketing
5. Evolution of marketing
6. Write about ad creation
7. Blogging
8. Email marketing Platforms

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Explain differences between traditional online marketing and Digital marketing.
10. What are the objectives of website planning?
11. Write about history and growth of Search Engine Optimization?
12. How to create Blogs, videos, and share in Digital marketing?
13. Write about development and advancements in Email marketing.
14. Explain role of SEO in digital marketing.
15. Write about use of different social media platforms in marketing.
16. Explain the objectives and importance of Email marketing?



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V  
Course: Service Marketing

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Need for service marketing
2. Reasons for the growth of service sector.
3. Concept of customer delight.
4. Conflicts handling in service.
5. Meaning and importance of customer relationship.
6. Define service standards.
7. Importance of service development.
8. Service failure and recovery.

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Explain nature and scope and characteristics of service marketing.
10. Briefly explain classifications of service.
11. What are the factors influencing customer expectations of service?
12. What is the role of customer in service delivering?
13. Briefly explain the concept and need for market segmentation.
14. How to managing demand and supply of service?
15. Explain the stages in development of new service.
16. Discuss the service quality measurement and service mapping.



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V

Course: Income Tax Procedure & Practice

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Define company.
2. Tax rates for individuals
3. Set off and carry forward losses
4. Refund of tax
5. PAN
6. Form 26AS Traces
7. Form 16
8. TDS

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. How to compute total income of company?
10. What is clubbing of income? Explain the provisions laid down in Income Tax Act in regard to clubbing of incomes?
11. What are the provisions laid down in Income Tax Act in regard to advance tax?
12. List out the prescribed forms for filing of returns.
13. What are the provisions laid down in Income Tax act in regard to Tax deducted at sources?
14. The following are particulars of income. Calculate gross total income of the individual for the assessment year 2022-23

Income from 1 <sup>st</sup> house property	Rs. 50,000
Loss from 2 <sup>nd</sup> house property	Rs. 40,000
Income from interest on securities	Rs. 35,000
Loss from loose tools business	Rs. 30,000
Profit from speculation business	Rs. 30,000
Loss from short term capital asset	Rs. 16,000
Long-term capital losses	Rs. 55,000
Long-term capital gains on investments	Rs. 41,000

15. Ms. Roopa submits the following particulars. Compute tax liability of Ms. Sunitha for the assessment year 2022-23.

**Incomes:**

- a) Computed salary income Rs. 2,00,000
- b) Computed income from property let out Rs. 65,000



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- c) Agricultural income from Bangladesh Rs. 1,00,000
- d) Share of Income from HUF Rs. 1,70,000
- e) Computed income from STCG Rs. 75,000.

**Expenses:**

- a) Life Insurance premium paid Rs. 28,000 (Sum assured Rs. 25,00,000)
- b) Medical Insurance premium paid Rs. 18,000
- c) Loan repayment towards home loan installment Rs. 20,000
- d) Contribution of Rs. 20,000 to the Swachh Bharat Kosh set up by the central government.

**16.** Ramesh, Suresh and Mahesh are partners in a firm sharing profits and losses in the ratio of 2:2:1 respectively. The Profit and loss account for the year ended 31<sup>st</sup> march, 2022 is as follows.

**Profit and Loss a/c**

<b>Particulars</b>	<b>Amount (Rs)</b>	<b>Particulars</b>	<b>Amount (Rs)</b>
To Rent of Factory	1,76,000	By Gross Profit B/d	4,98,200
To Interest on capital in excess of specified limit		By Interest on Non-Govt. Securities	10,000
Ramesh	1,000		
Suresh	500		
Mahesh	500		
To Salary to Suresh	72,000		
To Commission to Mahesh	36,000		
To Net Profit	2,22,200		
	<b>5,00,200</b>		<b>5,00,200</b>

Compute the Total Income of the Firm and Taxable Income of the three partners in the firm. Suresh and Mahesh are working partners.



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V

Course: GST Procedure and Practice

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. What are the methods of payment of GST?
2. Who is liable to pay GST?
3. How to create GST ledger?
4. Difference between general ledger & GST ledgers.
5. What is mapping of ITC on purchase vouchers?
6. Write purchase & sales voucher entries with single rates GST.
7. Explain about forms of GSTR.
8. What is electronic filing of GST forms?

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. What is ITC and explain about ITC utilization?
10. Briefly explain about Interest/Penalties for late/non-filing of return.
11. Explain about Company creation in Tally
12. Explain about stock groups, stock items and unit of measure in Tally
13. Discuss various types of GST vouchers.
14. Explain about Input Tax Credit and Output tax Credit.
15. How to generate GST returns?
16. Explain about Administrative structure of GST officers, Jurisdiction and their powers.



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MODEL QUESTION PAPER (Sem-end. Exam)  
B.Com DEGREE EXAMINATION  
SEMESTER –V  
Course: E-Commerce

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Define e-commerce.
2. What is meant by internet?
3. Define security environment.
4. What is meant by E-Retailing?
5. What is meant by E-payment system?
6. Define online shopping.
7. What is meant by cyber law?
8. Define internet banking?

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Explain nature, scope and objectives of E-commerce
10. Discuss various types of e-commerce.
11. Describe differentiation between internet Vs intranet Vs Extranet.
12. Explain importance of digital signature and components of cyber law.
13. Discuss in details of E-services.
14. Explain advantages and limitations of E-payment system in India.
15. Describe in details of digital Apps.
16. What are the advantages and limitations of online shopping?



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**MODEL QUESTION PAPER (Sem-end. Exam)**  
**B.Com DEGREE EXAMINATION**  
**SEMESTER –V**  
**Course: E-Filing**

**Time:3Hrs**

**Max. Marks:75**

**SECTION-A (Short Answer Questions)**

**Answer any FIVE of the following questions**

**5x5=25 Marks**

1. Types of assesses.
2. Types of returns
3. Electronic Filing and Payment System (EFPS)
4. TDS
5. GSTR 1
6. Difference between fees and penalty
7. ITR 4 SUGAM
8. Book Audit

**SECTION-B (Essay Questions)**

**Answer any FIVE of the following questions**

**5x10=50 Marks**

9. Explain the scope and importance of Returns.
10. Write about source of income under Income Tax and Goods and Services Tax (GST).
11. Write brief note on any four forms of Income Tax returns for Firms and Companies.
12. Write brief notes on any four forms of Income Tax returns for Individuals.
13. Mention different types of TDS returns forms and due date of TDS returns.
14. Is there such a concept as “International Taxation” in the real world and what actually is “Tax Planning?”
15. How many types of returns filing under Goods and Services Tax (GST)?
16. How many types of penalties under Section 122 to 138?