

**Government college for Men (A), Kadapa**  
**UG SYLLABUS UNDER CBCS**  
**B.Com (G, CA & BIFS) T & EM) Semester V (Academic Year 2022-23)**  
**Commerce Core Courses Offered**

**(For each Course: Hours/Week: 05, Credits: 4,**  
**Max Marks: 100 (Internal 40 + External 60))**  
**Total Marks 6 x 100 = 600 and Total Credits for 5 Semester 6 x 4 = 24**

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
Course Code	Course Name	Course Code	Course Name	Course Code	Course Name
1st Pair of A		1st Pair of B		1st Pair of C	
COM22516A	Advanced Corporate Accounting	COM22516B	Advertising and Media Planning	COM22516-C	Digital Marketing
COM22517A	Software Solutions to Accounting	COM22517B	Sales Promotion and Practice	COM22517-C	Service Marketing
2nd Pair of A		2nd Pair of B		2nd Pair of C	
COM22518A	Management Accounting	COM22518B	Logistics Services and Practice	COM22518C	Income Tax Procedure & Practice
COM22519A	Cost Control Techniques	COM22519B	EXIM Procedure and practice	COM22519C	GST Procedure & Practice
3rd Pair of A		3rd Pair of B		3rd Pair of C	
COM22520A	Stock Markets	COM22520B	Life Insurance with Practice	COM22520C	E Commerce
COM22521A	Stock Market Analysis	COM22521B	General Insurance with practice	COM22521C	E filing

## Instructions to students regarding selection of Courses in 5th Semesters:

1. There are Three (3) Group of Courses in Commerce Core, namely
  - A. Accountancy Group,
  - B. Services Group &
  - C. E-Commerce Group.
2. Each group is has Three (3) pairs of Courses
  - A. **Accountancy Group;**  
(COM22516A & COM22517A),  
(COM22518A & COM22519A) and  
(COM22520A & COM22521A)
  - B. **Services Group;**  
(COM22516B & COM22517B)  
(COM22518B & COM22519B)  
(COM22520B & COM22521B)
  - C. **E-Commerce Group;**  
(COM22516C & COM22517C)  
(COM22518C & COM22519C)  
(COM22520C & COM22521C)
3. **B.Com (General) Students** are required to select one pair from each group of A, B & C.
4. **B.Com (CA) students** will have 2 common pairs of B.Com (General) and remaining 1 pair will be of computer courses which are offered by the Department of Computer Science.
5. **B.Com (BIFS) students** will have 2 common pairs of B.Com (General) and the remaining 1 pair will be different from the B.Com (General) pair.

**B.Com (G, CA & BIFS) 5th Semester Syllabus  
(w.e.f. Academic Year 2022-23)**

GOVT. COLLEGE FOR MEN (A), KADAPA  
DEPARTMENT OF COMMERCE  
Domain Subject: COMMERCE

B. Com. – Semester – V (w.e.f 2022-23)

Max Marks: 100

**COM22516A: ADVANCED CORPORATE ACCOUNTING**

**I: Course Learning Outcomes**

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

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

**II. Syllabus:**

**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

**III. References:**

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

GOVT. COLLEGE FOR MEN (A), KADAPA  
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Max Marks: 100

**COM22517A - SOFTWARE SOLUTIONS TO ACCOUNTING**

**I: Course Learning Outcomes:**

After completing the course, the student shall be able to: At the end of the course, the student will able to:

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

**II. Syllabus:**

**Unit-I:** Computerized Accounting Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

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

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

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

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

**I: References**

- Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications  
Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.  
Tally 9.0 (English Edition), (Google eBook) Computer World  
Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.  
Tally ERP 9 For Real Time Accounting by Avichi Krishnan  
Fundamentals of Computers, by V. Rajaraman, PHI.  
Tally ERP 9 book advanced user, Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))  
*Web resources suggested by the Teacher concerned and the College Librarian including reading material*

GOVT. COLLEGE OF COMMERCE, ANDHRA  
UNIVERSITY, VISAKHAPATNAM  
DEPARTMENT OF COMMERCE  
B.Com. - Semester - I (Nov 2015-16)  
Date: 08/11/2015

## COMPTON MANUFACTURING COMPANY

### Learning Outcomes

- 1. Understand the scope and nature of management accounting with its various branches, financial accounting and cost accounting.
- 2. Compare and contrast financial accounting and cost accounting.
- 3. Analyze the performance of the organization by preparing financial statements and cost flow statements.
- 4. Prepare cost budget, fixed budget and flexible budget.

### L. Syllabus:

#### UNIT I: Introduction

Meaning & Scope of Management Accounting - Management Accounting Principles - Significance of Management Accounting - Differences between management accounting, financial accounting and Cost accounting - Limitations of Management Accounting - Evolution of Management Accounting - Tools of Management Accounting.

#### UNIT II: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis - Types of Ratios - Profitability Ratios (from Gross (GPR), Net Profit Ratio (NPR), Operating Ratio, Sales Profit Ratio, Current Ratio - Liquidity Ratio - Debt Equity Ratio, Investor Ratio, Fixed Assets Ratio, Working Capital Turnover Ratio - Debt Turnover Ratio - Capital Turnover Ratio - Stock Turn Ratio - Return on Investment (ROI) Summary: and interpretation.

#### UNIT III: Break Even and Cash Flow Analysis

Break Even Analysis (Break Even Point) - Break Even Statement - Meaning and Uses of Break Even Statement - Application of Break Even Statement - Break Even Statement - Meaning and Uses of Cash Flow Statement - Preparation of Cash Flow Statement - Interpretation of Cash Flow Statement and Cash Flow Statement.

#### UNIT IV: Budgeting and Budgetary Control

Meaning of Budget - Types and Budget - Elements of Budget - Features - Objectives and Budget Functions - Classification of Budgets - Meaning of Control - Meaning of Budgetary Control - Objectives of Budgetary Control System - Advantages and Limitations of Budgetary Control System - Types and Budgets: Fixed Budget and Flexible Budget.

#### UNIT V: Management Reporting

Types - Meaning - Modes of Reporting - Requirements of Reporting - Contents of Reports - Areas - Means of Reports - Model for Management Reporting - Financial Reporting - Key Performance Indicators - Strategies for Improving Reporting.

## 1. References

Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.  
Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning  
Cost and Management Accounting by SP Jain and KL Narang  
Introduction to Management Accounting – Horn green and Sundlem  
Publisher: PHI Learning

Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT Ltd.,  
Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill  
(TMH)

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

GOVT. COLLEGE FOR MEN (A), KADAPA  
DEPARTMENT OF COMMERCE

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B. Com. – Semester – V (w.e.f 2022-23)

Max Marks: 100

**COM22519A: COST CONTROL TECHNIQUES**

**I. 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.

**II. Syllabus:**

**Unit 1: Introduction-Nature and Scope**

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction - Difference between Cost Control and Cost Reduction –Meaning of cost audit – Types of Cost Audit – Auditing techniques.

**Unit 2: Activity Based Costing**

Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC-

**Unit 3: Cost Volume Profit Analysis (CVP Analysis)**

Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities –

**Unit 4: Standard Costing and Variance Analysis**

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating to material and labour.

**Unit 5: Application of Modern Techniques**

Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis-concept and Application.

**III. References**

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

GOVT. COLLEGE FOR MEN (A), KADAPA  
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Max Marks: 100

**COM22520A: STOCK MARKETS**

### **I. Learning Outcomes:**

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

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

### **II. Syllabus:**

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

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

#### **UNIT 2: Capital Markets**

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

#### **UNIT 3. - Financial Intermediaries**

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

#### **UNIT 4. Stock Indices**

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

#### **UNIT 5. –Regulatory Mechanism**

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

#### **III. References:**

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

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B. Com. – Semester – V (w.e.f 2022-23)  
Max Marks: 100  
**COM22521A: STOCK MARKETS ANALYSIS**

## II. Learning Outcomes:

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

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

## II. Syllabus:

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

Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

### UNIT 2: Fundamental Analysis- Based on Company's Records and Performance- EPS

Ratio-Price to Sales Ratio -Price/Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio- Intrinsic Value

### UNIT 3. – Technical Analysis- Based on Share Price Movement and Market Trends- Bullish Pattern- Bearish pattern

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

### UNIT 5. – Mutual Funds

Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis's

## III. References:

1. Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodharan Aswath, Valuation: Security Analysis for Investment and corporate Finance., Johnwiely, Newyork
5. Francis.J.C., Investment Analysis and Management, Tata Mc Graw Hill
- 6 Web resources suggested by the Teacher concerned and the College Librarian including reading material

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B. Com. – Semester – V (w.e.f 2022-23)

Max Marks: 100

### **COM22516B - ADVERTISING AND MEDIA PLANNING**

#### **I: Learning Outcomes:**

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

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

#### **II: SYLLABUS:**

**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

#### **III: References:**

1. Bhatia. K. Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanavel, Margham Publications
9. Publications of ASCI

GOVT. COLLEGE FOR MEN (A), KADAPA  
DEPARTMENT OF COMMERCE  
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B. Com. – Semester – V (w.e.f.2022-23)

Max Marks: 100

### **COM22517B - SALES PROMOTION AND PRACTICE**

#### **I: Learning Outcomes:**

By the end of the course students are able to:

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

#### **II: SYLLABUS:**

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

**UNIT-II: Sales Promotion and Product Life Cycle:** Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.

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

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

**Unit-V: Sales force Management and Designing:** Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

#### **III: References:**

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan
5. Successful Sales Promotion – Pran Choudhury
6. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra
7. Publications of ASCI
8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008

GOVT. COLLEGE FOR MEN (A), KADAPA  
DEPARTMENT OF COMMERCE  
Domain Subject: **COMMERCE**  
B. Com. – Semester – V (w.e.f 2022-23)  
Max Marks: 100

## **COM22518B - LOGISTICS SERVICES & PRACTICE**

### **I. Learning Outcomes**

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

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

### **II. Syllabus;**

#### **UNIT I: Introduction**

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

#### **UNIT 2: Global Logistics**

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

#### **UNIT 3: Inventory**

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

#### **UNIT 4: Ware housing & Distribution Operations**

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

#### **Unit 5: Retail Logistics and Supply Chain Management**

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

### **III References**

1. Vinod V Sople (2009) Logistic Management (2ndEdn.) 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.

GOVT. COLLEGE FOR MEN (A), KADAPA  
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B. Com. – Semester – V (w.e.f 2022-23)  
Max Marks: 100

## **COM22519 B. EXPORT IMPORT PROCEDURE & PRACTICE**

### **1. Learning Outcomes:**

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

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

### **II. Syllabus:**

#### **UNIT 1: Introduction of EXIM policies and procedures**

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

#### **UNIT 2: Product planning and for import and export**

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

#### **UNIT 3: Documentation at the time of EXIM goods**

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

#### **UNIT 4: Payment Procedures in foreign trade**

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

#### **UNIT 5: Insurance and Shipment of Goods**

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

### **III. References**

1. Rama Gopal.C; Export and Import Procedure- New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation- Himalaya Publishing House
3. Dr.SwapnaPilai, Export and Import Procedure & documentation- Sahityabhawan Publications
4. Sudhir kochhar, Export and Import Procedure- Aggarwal Book house
5. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

GOVT. COLLEGE FOR MEN (A), KADAPA  
DEPARTMENT OF COMMERCE  
Domain Subject: **COMMERCE**

B. Com. – Semester – V (w.e.f 2022-23)  
Max Marks: 100

### **COM22520B - LIFE INSURANCE WITH PRACTICE**

#### **I: Course Learning Outcomes**

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

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

#### **II. Syllabus:**

##### **Unit-I: Features of Life insurance contract**

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

##### **Unit-II: Plans of Life Insurance**

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

##### **Unit-III: Principles of Life Insurance**

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

##### **Unit-IV: Policy Claims**

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

##### **Unit-V: Regulatory Framework and Middlemen**

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

#### **III: References:**

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

GOVT. COLLEGE FOR MEN (A), KADAPA  
DEPARTMENT OF COMMERCE  
Domain Subject: **COMMERCE**

B. Com. - Semester - V (w.s.1/2022-23)  
Max. Marks: 100

**COM2251B - GENERAL INSURANCE PROCEDURE AND PRACTICE**

**Course Learning Outcomes**

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

After completing the Features of General Insurance and Insurance Companies in India

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

**II. Syllabus:**

**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**

*Acts 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's Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.*

**Unit-V: Health & Medical Insurance**

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

**III: References:**

1. M. N. Mishra, *Insurance Principles and Practices*, Chand & Co, New Delhi.
2. M.N.Mishra, *Modern Concepts of Insurance*, S.Chand& Co.
3. P.S. Palach, *Insurance in India*, Response Books - Sagar Publications.
4. C. Gopalakrishna, *Insurance - Principles and Practices*, Sterling Publishers Private Ltd.
5. G. R. Desai, *Life Insurance in India*, MacMillan India.
7. <https://www.irdaai.gov.in>
8. <https://www.policybazaar.com>
9. Web resources suggested by the Teacher concerned and the College Librarian including teaching material.

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Max Marks: 100

## **COM22516C - DIGITAL MARKETING**

### **I. Learning Outcomes**

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

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

### **II. Syllabus:**

#### **Unit 1: Introduction**

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

#### **Unit – II: Web site planning and creation**

Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

#### **Unit 3: Search Engine Optimization (SEO)**

SEO: Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

#### **Unit 4: Social Media Marketing:**

Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

#### **Unit 5: Email marketing:**

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

### **III. References**

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. **Youility** by JayBaer, Published by Gilda MediaL C Portfolio 2013,
3. **Epic Content Marketing** by Joe Pulizzi, McGraw-Hill Education, 2013
4. **New Rules of Marketing and PR** by David Meerman Scott. Wiley, 2017
5. **Social Media Marketing All-in-one Dummies** by JanZimmerman, DeborahNg, 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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Max Marks: 100  
**COM22517C - SERVICE MARKETING**

**I. Learning Out comes**

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

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

**II. Syllabus:**

**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.

### III. References

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

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Max Marks: 100

**COM22518C - INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE**

**I: Course Learning Outcomes**

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

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

**II. Syllabus:**

**Unit-I: Computation of Total Income and Tax Liability**

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

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

Meaning of clubbing of income– Different items come under the provisions of clubbing of income - Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off

**Unit-III: Tax Payment- Penalties**

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

**Unit-IV: Returns Filing**

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

**Unit-V: TDS & TCS and e-Filing**

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

**III: References:**

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd, NewDelhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
5. Vinod K. Singhanian, Taxman's Direct Taxes Planning and Management.
6. Bhagawati Prasad, Direct Taxes Laws Practice, Vishwa Prakashan.
7. <https://incometaxindia.gov.in>

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Max Marks: 100

**COM22519C - GOODS AND SERVICES TAX WITH TALLY**

**I: Course Learning Outcomes**

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

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

**II. Syllabus:**

**Unit 1: GST- Liability and Payment**

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

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

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

**Unit-III: GST Voucher Entry**

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

**Unit-IV: GST Returns**

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

**Unit-V: Payment of GST online**

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

**III: References:**

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

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B. Com. – Semester – V (w.e.f 2022-23)  
Max Marks: 100  
**COM22520C: E-COMMERCE**

### **I. 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

### **II. Syllabus**

#### **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 e Commerce**

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

#### **UNIT 5. –E Payment System**

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

### **III. References:**

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

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Max Marks: 100

**COM22521C: e-FILING**

**Learning Outcomes:**

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

1. Understand and apply basic knowledge of Indian Tax System.
2. Equip specialization in taxation system.
3. Enhance their skills in presenting returns.
4. Involve in activities of Chartered Accountants for filing returns.
5. file returns of Income Tax and GST.

**II. Syllabus:**

**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 CompaniesITR5,ITR6,ITR7.

**UNIT 3: –Penalties and Prosecution under Income Tax**

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

**UNIT 4:-Returns filing under Goods Service Tax**

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

**UNIT 5.–Penalties and Prosecution under GST**

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

**III. References:**

1. Varun Panwar ,Jyothi Mahajan Introduction to efilng returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman's Publication
3. SusheelaMadan 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*