



**ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM**  
**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**





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**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

**DETAILS OF COURSES TITLES AND CREDITS**

Sem	Course No	Course Name	Course Type (T/P/L)	Hrs/Week	Credits	Max. Marks	Max. Marks
				Commerce:5	Commerce:4	Count/Internal/Mid Assessment	Sem- End Exam
<b>I</b>	1A	Fundamentals of Accounting	T	5	4	25	75
	1B	Business Organization and Management	T	5	4	25	75
	1C	Business Environment	T	5	4	25	75
<b>II</b>	2A	Financial Accounting	T	5	4	25	75
	2B	Business Economics	T	5	4	25	75
	2C	Banking Theory & Practice	T	5	4	25	75
<b>III</b>	3A	Advanced Accounting	T	5	4	25	75
	3B	Business Statistics	T	5	4	25	75
	3C	Marketing	T	5	4	25	75
<b>IV</b>	4A	Corporate Accounting	T	5	4	25	75
	4B	Cost and Management Accounting	T	5	4	25	75
	4C	Income Tax	T	5	4	25	75
	4D	Business Laws	T	5	4	25	75
	4E	Auditing	T	5	4	25	75
	4F	Goods and Service Tax	T	5	4	25	75

**Note:** \* Course Type Code : T-Theory, L - Lab, P: Problem solving



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<b>B.Com</b>	<b>Semester: I</b>	<b>Credits: 4</b>
<b>Course: 1A</b>	<b>FUNDAMENTALS OF ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**TEXT BOOKS:**

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books .
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.



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**SB.Comgested Co-Curricular Activities:**

- Bridge Course for Non-commerce Students.
- Practice of Terminology of Accounting .
- Quiz, Word Scramble.
- Co-operative learning.
- Seminar.
- Co-operative learning .
- Problem Solving Exercises.
- Matching, Mismatch.
- Creation of Trial Balance.
- Visit a firm (Individual and Group).
- Survey on sole proprietorship and prepare final accounts of concern.
- Group Discussions on problems relating to topics covered in syllabus.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus.



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**MODEL QUESTION COURSE**

**A.**

**Com DEGREE EXAMINATION**  
**SEMESTER: I**  
**GENERAL**  
**Course 1A: Fundamentals of Accounting**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Bookkeeping.
2. Petty Cash Book.
3. Suspense Account.
4. Need for Bank Reconciliation.
5. Trading Account.
6. Accounting Cycle.
7. Journal Proper.
8. Trial Balance .

**Section-B**

Answer **FIVE** questions

**5X10=50M**

9. a). What are the advantages and limitations of Double Entry System?  
(OR)  
b). Briefly explain accounting concepts and conventions.
10. a) Explain various types of subsidiary books.  
(OR)  
b) Prepare Triple Column Cash Book from the following information of Koushik.  
1<sup>st</sup> March 2020
  1. Cash in hand Rs.1532 and balance at bank Rs.18500.
  2. Received from Salman Rs.590 and allowed him discount Rs.10.
  3. Paid salaries for the month of February Rs.200.
  4. Purchased merchandise payment made by cheque Rs.3200.
  8. Paid Bilal & Co by cheque Rs.800 discount received Rs.20.
  10. Withdrew from bank for office use Rs.400. paid rent in cash Rs.300.
  14. Deposited into bank Rs.500.
  15. Cash sales Rs.2460.
  18. Purchased a motor car for Rs.6500 payment made by cheque.
  23. Received a cheque from Salman for Rs.391 discount Rs.9.
  25. Paid wages Rs.350.
  28. Salman cheque paid into bank.
  29. Paid general expenses Rs.360.
  31. Bank informed that Salman's cheque has been dishonored.
  31. Cash sales Rs.6440.
11. a) Briefly explain the advantages and limitations of trial balance  
(OR)  
b ).Define Error. Briefly explain various types of erros.
12. a) Write the reasons for difference between pass book and cash book for bank reconciliation.  
(OR)  
(b) From the following particulars, prepare a Bank Reconciliation Statement for M/s Ramesh Traders as at 31<sup>st</sup> December, 2020.
  - i. Bank Balance as per cash book 8,000



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- ii. Two cheques were issued for 18,000 and 12,000 respectively, of which the cheque for 12,000 was presented on 4<sup>th</sup> January next year.
  - iii. Cheque for 6,000 deposited on 25<sup>th</sup> was collected and credited by the bank on 4<sup>th</sup> January.
  - iv. Dividends collected by the bank 1,800 not recorded in the cash book.
  - v. Information relating to 4,600 deposit made by a debtor directly into the bank account has not yet been received.
  - vi. Bank charges 750 have been debited to the account by the bank on 31<sup>st</sup> December.
- 13. a) Distinguish between Profit and Loss Account and Balance Sheet.**  
(OR)
- b) From the following Trial Balance of Ramesh as on 31<sup>st</sup> March 2020, prepare Trading and Profit and Loss account and Balance sheet taking into account the adjustments.

Trial Balance

**Debit Balances Rs.**

Purchases 2,00,000  
Salaries 10,000  
Rent 7,500  
Insurance premium 1,500 .  
Drawings 50,000  
Machinery 1,40,000  
Cash at bank 22,500  
Computers 1,25,000  
Furniture 50,000  
Cash 10,000 O  
Opening Stock 26,000  
Sundry debtors 12,500

**Credit Balances Rs.**

Capital 3,00,000  
Sales 2,50,000  
Creditors 1,05,000

**Adjustments:**

1. Closing stock as on 31.3.2015 Rs. 39,000
2. Rent outstanding Rs. 1,000
3. Provide interest on capital @ 10% and on Drawings @ 8%.
4. Depreciation on Machinery @10% and Furniture @ 5%



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<b>B.Com</b>	<b>Semester: I</b>	<b>Credits: 4</b>
<b>Course: 1B</b>	<b>BUSINESS ORGANIZATION AND MANAGEMENT</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

**Functions of Management:** Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation.

**REFERENCE BOOKS:**

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



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**SB.Comgested Co-Curricular Activities:**

- ❖ Book Reading
- ❖ Student Seminars, Debates
- ❖ Quiz Programmes
- ❖ Assignments
- ❖ Co-operative learning
- ❖ Individual / Group Field Studies
- ❖ Group Discussions on problems relating to topics covered by syllabus
- ❖ Collecting prospectus of different companies throB.Comh media
- ❖ Collection of news reports and maintaining a record of Course-cuttings relating to topics covered in syllabus
- ❖ Talk on current affairs about business, industry etc.
- ❖ Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- ❖ Biography of well-known management thinkers and managers of gigantic companies
- ❖ Examinations (Scheduled and surprise tests).





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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**

**SEMESTER: I**

**GENERAL**

**Course1B: Business Organization And Management**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Industry
2. Public Sector Enterprises
3. Prospectus
4. Administration
5. Organization
6. Commerce
7. MNCs
8. Line and Staff

**Section-B**

Answer **FIVE** questions

**5X10=50M**

- 9 a) Define Trade. Briefly explain classification of trade.  
(OR)  
b) Define Business. What are the features and functions of Business.
- 10 a) What are the merits and demerits of Sole Proprietorship?  
(OR)  
b) Distinguish between Private Limited Company and Public Limited Company.
- 11 a) Define Memorandum of Association. Explain its clauses.  
(OR)  
b) Briefly explain Articles of Association and its contents.
- 12 a) Explain the functions of Management.  
(OR)  
b) Explain Fayol's 14 Principles of Management.
- 13 a) Briefly explain merits and demerits of Planning.  
(OR)  
b) What are the steps involved in Planning?



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<b>B.Com</b>	<b>Semester: I</b>	<b>Credits: 4</b>
<b>Course: 1C</b>	<b>BUSINESS ENVIRONMENT</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**SB.COMGESTED READINGS:**

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

**SB.Comgested Co-Curricular Activities:**

- Seminar on overview of business environment.
- Debate on micro v/s macro dimensions of business environment.
- Co-operative learning.
- Seminar on Monetary policies of RBI.
- Debate on social, political and legal environment.
- Group Discussions on Global environment and its impact on business.
- To learn about NITI Ayog and National Development Council.
- Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- Reports on WTO, BRICS, SAARC etc.
- Examinations (Scheduled and surprise tests) on all units



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MODEL QUESTION COURSE

**B.Com DEGREE EXAMINATION**

**SEMESTER: I**

**GENERAL**

**Course 1C: Business Environment**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Environment Analysis.
2. Structure of Economy.
3. Fiscal Policy.
4. GST.
5. Trade Blocks.
6. NITI Ayog.
7. Competition Law.
8. Economic Policy.

**SECTION- B**

Answer **FIVE** questions

**5X10=50M**

9. a) Define Business Environment. What factors influencing business environment?  
(OR)  
b) Describe the components and significance of business environment.
10. a) What do you mean by Economic Planning? Explain brief view of Five-Year Plans.  
(OR)  
b) Briefly explain the economic policies and planning the economic conditions.
- 11 a) Define Industrial Policy. Explain Industrial Policy 1991.  
(OR)  
b) What are the importance and regulations of New Economic Policy?
12. a) What are the social, political factors influencing Business Environment?  
(OR)  
b) Briefly explain the concept and objectives of social responsibility of business towards stakeholders.
13. a) Briefly explain the role of SAARC and BRICS in Globalization.  
(OR)  
b) What are the objectives, functions and organization structure of WTO?



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<b>B.Com</b>	<b>Semester: II</b>	<b>Credits: 4</b>
<b>Course: 2A</b>	<b>FINANCIAL ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

**Joint Venture Accounts:** Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

**REFERENCE BOOKS:**

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



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**SB.Comgested Co-Curricular Activities:**

- Quiz Programs.
- Problem Solving Exercises.
- Co-operative learning.
- Seminar.
- Group Discussions on problems relating to topics covered by syllabus.
- Reports on Proforma invoice and account sales.
- Visit a consignment and joint venture firms(Individual and Group).
- Collection of proforma of bills and promissory notes.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus



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**MODEL QUESTION COURSE**  
**B.Com DEGREE EXAMINATION**  
**SEMESTER: II**  
**GENERAL**  
**Course 2A: Financial Accounting**

Time: 3Hrs.

Max. Marks: 75

**SECTION-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Depletion Method of Depreciation
2. General Reserve
3. Drawer
4. Normal Loss
5. Vendor
6. Bad debts
7. Del-credere commission
8. Consignor

**SECTION- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Define Depreciation. What are the causes for Depreciation?  
(OR)  
b) A company whose accounting year is the calendar year purchased on 1.1.2018 a machine for Rs.40,000. It purchased further machinery on 1st October 2018 for Rs. 20,000 and on 1st July for Rs. 10,000. On 1.7.2020, 1/4th of the machinery installed on 1.1.2018 became obsolete and was sold for Rs. 6,800. Show how the machinery account would appear in the books of the company for all the 3 years under diminishing balance method. Depreciation is to be provided at 10% p.a.
10. a) Define Provision and Reserve with examples and difference between provision and reserve.  
(OR)  
b) What are the provisions? How are they created? Give accounting treatment in case of provision for doubtful debts.
11. a) B owes C a sum of Rs 6,000. On 1st April, 2011 he gives a promissory note for the amount for 3 months to C who gets it discounted with his bankers for Rs 5,760. On the due date the bill is dishonoured, the bank paying Rs 15 as noting charges. B then pays Rs 2,000 in cash and accepts a bill of exchange drawn on him for the balance together with Rs 100 as interest. This bill of exchange is for 2 months and on the due date the bill is again dishonoured, C paying Rs 15 for noting charges draft the journal entries to be passed in C's books.  
(OR)  
b) What is meant by renewal of a bill of exchange? Distinguish between Promissory Note and Bills of Exchange.
12. a) Define consignment account. Briefly explain the features and objectives of consignment accounts.  
(OR)  
b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.  
Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500 Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.
- 13 a) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifth and one-fifth respectively. A supplies goods to the value of Rs.5,000 and inures expenses amounting to Rs.400. B supplies goods to the value of Rs.4,000 and his expenses amounting to Rs.300. B sells goods on behalf of the joint venture and realizes Rs.12,000. B is entitled to a commission of 5 percent on sales. B settles his accounts by bank draft. Give journal entries and necessary ledger accounts in the books of both the parties.  
(OR)  
b) Difference between consignment and joint venture.



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<b>B.Com</b>	<b>Semester: II</b>	<b>Credits: 4</b>
<b>Course: 2B</b>	<b>BUSINESS ECONOMICS</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCES:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

**SB.Comgested Co-Curricular Activities:**

- Assignments.
- Student Seminars.
- Quiz , JAM.
- Study Projects.
- Group Discussion.
- Graphs on Demand function and demand curves.
- Learning about markets.
- The oral and written examinations (Scheduled and surprise tests).
- Market Studies.
- Individual and Group project reports.
- Annual talk on union and state budget.
- Any similar activities with imaginative thinking beyond the prescribed syllabus.



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**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**

**SEMESTER: II**

**GENERAL**

**Course 2B: Business Economics**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Micro Economics.
2. Law of Demand.
3. Cost Analysis.
4. Monopoly.
5. National Income.
6. Demand Curve.
7. BEP.
8. Forecasting.

**SECTION- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Define Business Economics. Explain the nature and scope of Business Economics.  
(OR)  
b) Distinguish between Micro and Macro economics.
10. a) What is meant by Demand? What are the exceptions to Law of Demand?  
(OR)  
b) What do you understand by elasticity of demand ? Explain the factors which determine the elasticity of demand.
11. a) Discuss the various concepts of cost curves. Why is long cost curve flatter than the short-run cost curve?  
(OR)  
b) What are the advantages and limitations of Break Even Analysis?
12. a) Define Market. Briefly explain the classification of markets.  
(OR)  
b) Write an essay on Monopoly.
13. a) Describe the different concepts and components in National Income.  
(OR)  
b) Briefly explain problems in measuring National Income.





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<b>B.Com</b>	<b>Semester: II</b>	<b>Credits: 4</b>
<b>Course: 2C</b>	<b>BANKING THEORY AND PRACTICE</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**BOOKS FOR REFERENCE:**

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand & Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

**SB.Comgested Co-Curricular Activities:**

- Debates & Student Seminars.
- Quiz Programmes.
- Visit to Bank premises.
- Guest Lecture by Banking Official and Prepare a statement on periodical declarations of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks.
- Survey on customers satisfaction of Banking services.
- Know about KYC norms and Talk on latest trends in banking industry.
- Online Banking.
- Individual and group project reports and Current Affairs of Banking Sector.
- Examinations (Scheduled and surprise tests) and Any similar activities with imaginative thinking beyond the prescribed syllabus.



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: II**  
**GENERAL Course-2C**  
**Course 2C: Banking Theory And Practice**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Commercial banks
2. Internet Banking
3. Indigenous Banking
4. Banker Vs Customer
5. Payment Gateways
6. EXIM Bank
7. Reserve Bank of India
8. E-Banking

**SECTION- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Define Bank. Briefly explain the functions of Commercial Banks.  
(OR)  
b) Distinguish between Central banking and Commercial Banking.
10. a) What are the merits and demerits of Unit Banking?  
(OR)  
b) Briefly explain the innovations in Banking.
11. a) Define NABARD. Explain various functions of NABARD.  
(OR)  
b) Briefly explain the role and importance of RRBs in Indian Economy.
12. a) Explain the special relationship between Banker and Customer.  
(OR)  
b) Define Banker and Customer. Explain various types of customers.
13. a) Explain the duties and responsibilities of Collecting Banker.  
(OR)  
b) Explain the responsibilities of Paying Banker.



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<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3A</b>	<b>ADVANCED ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCES BOOKS:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

**SB.Comgested Co-Curricular Activities:**

- Quiz Programs and Problem Solving exercises.
- Co-operative learning.
- Seminar and Visit a single-entry firm, collect data and Creation of Trial Balance of the firm .
- Visit Non-profit organization and collect financial statements.
- Critical analysis of rate of interest on hire purchase schemes.
- Visit a partnership firm and collect partnership deed .
- Debate on Garner v/s Murray rule in India and outside India.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests) on all units.



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: III**  
**GENERAL**  
**Course 3A: Advanced Accounting**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Non-profit organizations
2. Statement of Affairs
3. Hire Vendor
4. Partnership Deed
5. Garner Vs Murrey
6. Dissolution of Partnership
7. Accounting Process
8. Double Entry System

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Distinguish between Income and Expenditure and Receipts and Payment Accounts.  
(OR)  
b) What are the provisions and features of Non-profit organizations?
10. a) Briefly explain advantages and limitations of single entry system.  
(OR)  
b) Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019 is Rs.40,500 and on 1st January 2019 was Rs.25,800. He further informs you that he withdraws Rs.3,500 for personal purposes. He invested further capital of Rs.5,000. Besides this, there is no other information. You are required to prepare Statement of Profit and Loss for the year ended on 31-12-2019.
11. a) Malnad Coffee Works Ltd., bought coffee drying machine costing Rs.6,56,000 from Xavier Ltd on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year. Interest was charged at 15% per annum. Life of the machine was expected to be four years. You are required to pass the journal entries and necessary ledger accounts in the books of  
(i) Malnad Coffee Works Ltd., and (ii) Xavier Ltd.  
(OR)  
b) Briefly explain the advantages and limitations of Instalment System.
12. a) Briefly explain the classification of Partners.  
(OR)  
b) A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is admitted. A surrenders 1/5th of his share and B surrenders 2/5th of his share and B surrenders 2/5th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued at Rs.75,000 and C brings in his share of goodwill in cash which is retained in the firm's books. Journalise the above transactions.



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13. a) the Balance sheet of X, Y and Z as at 31 st March, 2018 was:

<b>Liabilities</b>	<b>Amount Rs.</b>	<b>Assets</b>	<b>Amount Rs.</b>
Bills Payable	2000	Cash at Bank	5,800
Employees' Provident Fund	5000	Bills Receivable	800
Workmen Compensation Reserve	6000	Stock	9,000
General Reserve	6000	Sundry Debtors	16,000
Loans	7100	Furniture	2,000
Capital A/cs:		Plant and Machinery	6,500
X	22,750	Building	30,000
Y	15,250	Advertising Suspense	6,000
Z	12,000		
	<b>50,000</b>		
	<b>76,100</b>		<b>76,100</b>

The profit-sharing ratio was 3:2:1. Z died on 31st July, 2018. The Partnership Deed provides that:

(i) Goodwill is to be calculated on the basis of three years' purchase of the five years' average profit. The profits were: 2017-18: Rs. 24,000; 2016-17: Rs. 16,000; 2015-16: Rs. 20,000 and 2014-15: Rs. 10,000 and 2013-14: Rs. 5,000.

(ii) The deceased partner to be given share of profits till the date of death on the basis of profits for the previous year.

(iii) The Assets have been revalued as: Stock Rs.10,000; Debtors Rs. 15,000; Furniture Rs.1,500; Plant and Machinery Rs. 5,000; Building Rs.35,000. A Bill Receivable for Rs. 600 was found worthless.

(iv) A Sum of Rs. 12,233 was paid immediately to Z's Executors and the balance to be paid in two equal annual installments together with interest @ 10% p.a. on the amount outstanding. Give Journal entries and show the Z's Executors' Account till it is finally settled.

(OR)

b) How would you distinguish between dissolution of partnership and dissolution of Firm?



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<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3B</b>	<b>BUSINESS STATISTICS</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**TEXT BOOKS:**

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

**SB.Comgested Co-Curricular Activities :**

- Student Seminars, Quiz. and Problem Solving Exercises.
- Observe Live Population Clocks – India and world.
- Collection of statistical data of village/town, District, State, Nation.
- Participate in Crop Cutting Experiments at villages.
- Percentiles in CET exams.
- Practice Statistical Functions in MS Excel and Draw diagrams and Graphs in MS Excel.
- Use statistical tools in real life like class/college results, local production etc.
- Prepare questionnaire and schedule.
- Application of averages in everyday life and Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus



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**MODEL QUESTION COURSE**  
**B.Com DEGREE EXAMINATION**  
**SEMESTER: III**  
**GENERAL**  
**Course 3B: Business Statistics**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Classification of Data
2. Harmonic Mean
3. Range
4. Skewness
5. Correlation
6. Probable Error
7. Coefficient of Variation
8. Frequency Distribution

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Highlight the role and importance of statistics in business decision making in detail.

(OR)

- b) Briefly explain the nature and scope of Business Statistics.

10. a) What are the advantages and limitations of measures of central tendency?

(OR)

- b) Calculate Mean and Variance of the following Data.

Size	14	16	18	20	22	24	26
Frequency	12	13	14	15	13	12	16

11. a) Calculate quartile deviation and its coefficient from the following data :

C.I	0-10	10-20	20-30	30-40	40-50
F	5	7	10	5	8

(OR)

- b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

- 12.a) Given the following information, find the number of items (n) where  $r_{xy} = 0.8$ ,  $x\sum y = 2.5$ ,  $\sigma_{xy}$

$=60$ ,  $\sum 2 = 90$ , where x and y are the deviations from the respective means.

(OR)

- b) Briefly explain the measures of skewness.

13. a) Calculate the co-efficient of correlation from the following data:

X	12	9	8	10	11	13	07
Y	14	8	6	9	11	12	3

ThroB.Comh Karl Pearson's method.

(OR)

- b) Explain various types of correlation.





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<b>B.Com</b>	<b>Semester: III</b>	<b>Credits: 4</b>
<b>Course: 3C</b>	<b>MARKETING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCE BOOKS:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

**SB.Comgested Co-Curricular Activities:**

- Quiz programs and Seminars .
- Practice of Terminology of Marketing.
- Guest lectures on various topics by marketing agents.
- Observing consumer behaviour on field trips to local markets.
- Visit a manufacturing industry/firm for product manufacturing process.
- Showing Graphs on Pricing decisions.
- Analyse the advertisements.
- Product demonstration by the student.
- Conducting the survey on middle man in marketing process and Making a advertisement.
- Examinations (Scheduled and surprise tests) .





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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: III**  
**GENERAL**  
**Course 3C: Marketing**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Marketing Management
2. Consumer Behaviour
3. Product Mix
4. Penetration Pricing
5. Personal Selling
6. Branding
7. Advertising
8. Labelling

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Critically evaluate the trends in marketing practices in the present global environment.  
(OR)  
b) Explain the Marketing Environment factors for the Cosmetic Industry.
10. a) What are the advantages and limitations of market segmentation?  
(OR)  
b) What factors influencing consumer behaviour?
11. a) Explain the stages of Product Life Cycle and strategies to adapt at every stage.  
(OR)  
b) Explain various methods of pricing of a new product. .
12. a) What factors influencing price?  
(OR)  
b) Briefly explain the pricing strategies.
13. a) What are the Problems faced by E-Business People?  
(OR)  
b) What do you mean by On –Line Marketing? And also discuss the advantages of On – Line Marketing.



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<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4A</b>	<b>CORPORATE ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCE BOOKS:**

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

**SB.Comgested Co-Curricular Activities:**

- Assignments and Problem Solving Exercises.
- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods.
- Power point presentations on types of shares and share capital.
- Group Discussions on problems relating to topics covered by syllabus.



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: IV**  
**GENERAL**  
**Course 4A: Corporate Accounting**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Forfeiture of Shares
2. Buyback of shares
3. Annuity Method of Goodwill
4. Fair value method
5. Companies Act, 2013
6. Equity Share Capital
7. Dividend
8. Goodwill

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

- b) What are the advantages of Equity Share Capital and Preference Share Capital?

10. a) Explain the major sources where from the debentures can be redeemed.

(OR)

- b) What is the purpose of issue of bonus shares? What are the conditions which have to be fulfilled while making such an issue?

11. a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31<sup>st</sup> March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:

1. By capitalization method

2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

- b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12. a) Explain need for valuation and methods of valuation.

(OR)

- b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

<b>Liabilities</b>	<b>Amount Rs.</b>	<b>Assets</b>	<b>Amount Rs.</b>
20,000 Equity Shares		Good Will	30,000
Rs. 10 each, fully paid	20,000	Land And Building	1,00,000
1000, 6% Preference Shares		Plant and Machinery	1,20,000
of Rs.100 each, fully paid	1,00,000	Investment(At Cost)	60,000
Reserves	60,000	Stock	50,000
Sundry Creditors	40,000	Debtors	40,000
Provision for Taxation	20,000	Cash at Bank	24,000
Other Liabilities	10,000	Preliminary Expenses	6,000
	<b>4,30,000</b>		<b>4,30,000</b>



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For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

i. Statutory minimum requirement transfer to general reserve

ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

b) What are the salient features and provisions of Companies Act, 2013.



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<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4B</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCES BOOKS:**

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

**SB.Comgested Co-Curricular Activities:**

- Debate on methods of payments of wages.
- Seminars and Problem Solving Exercises .
- Seminar on need and importance of financial statement analysis.
- Graphs showing the breakeven point analysis.
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product.
- Listing of industries located in your area and methods of costing adopted by them.
- Collection of financial statements of any two organization for two years and prepare a common Size Statements. Collection of cost sheet and pro-forma of quotation.



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: IV**  
**GENERAL**  
**Course 4B: Cost And Management Accounting**

Time: 3Hrs.

Max. Marks: 75

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Elements of Cost
2. Time Rate Method
3. EBQ
4. Trend Analysis
5. Profit Volume Ratio
6. Job Costing
7. Cost Sheet
8. Inventory Control

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

- b) Distinguish between Cost Accounting and Management Accounting

10. a) From the following details write Store Ledger under simple average method:

2006			
DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

- b) Define 'Labour Turnover'. How is it measured? Explain.

11. a) Distinguish between Job costing and batch costing.

(OR)

- b) Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

12. a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)

- b) Briefly explain comparative analysis and common-size analysis.



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13. a) Define Marginal Costing. Explain the features and importance of marginal costing.  
(OR)

b) From the following data, you are required to calculate:

- (i) P/V ratio
  - (ii) Break-even sales with the help of P/V ratio.
  - (iii) Sales required to earn a profit of Rs. 4,50,000
- Fixed Expenses = Rs. 90,000  
Variable Cost per unit:  
Direct Material = Rs. 5  
Direct Labour = Rs. 2  
Direct Overheads = 100% of Direct Labour  
Selling Price per unit = Rs. 12.



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<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4C</b>	<b>INCOME TAX</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

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

**UNIT IV:**

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

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

**REFERENCE BOOKS:**

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran & Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

**SB.Comgested Co-Curricular Activities:**

- Seminar on different topics of Income tax and Quiz programs, also Problem Solving Exercises.
- Debate on Tax Evasion and Avoidance.
- Practice of provisions of Taxation.
- Talk on Finance Bill at the time of Union Budget.
- Guest lecture by Chartered Accountant.
- Presentation of tax rates and Practice of filing IT Returns online.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests)





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**B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)**

**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: IV**  
**GENERAL**  
**Course 4C: Income Tax**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Assessed
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR )

- b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.
10. a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40,000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

(OR)

- b) Discuss various deductions available under the head salary.
11. a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?"

(OR )

- b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House II
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12. a) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

(OR)

- b) Briefly explain general income and special incomes from other sources.
13. a) Briefly explain the deductions U/S 80.

(OR)

- b) What is the procedure for computation of total income with examples?



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<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4D</b>	<b>BUSINESS LAW</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III:**

**Capacity of the Parties and Contingent Contract:**

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

**UNIT IV:**

**Sale of Goods Act 1930 and Consumer Protection Act 2019:**

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

**UNIT V:**

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

**REFERENCES BOOKS:**

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

**SB.Comgested Co-Curricular Activities:**

- Seminar on Basics of Indian Contract Act, 1872.
- Quiz programs.
- Co-operative learning.
- Seminar on Cyber Law.
- Group Discussions.
- Debate on Offer, Agreement, and Contract.
- Creation of Contract by abiding rules of Indian Contract Act, 1872.
- Making a sale by abiding rules of Sale of Goods Act, 1930.
- Guest lecture by a Lawyer/Police officer.
- Celebrating consumers day by creating awareness among the students.
- Examinations (Scheduled and surprise tests) .
- Any similar activities with imaginative thinking beyond the prescribed syllabus



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: IV**  
**GENERAL**  
**Course 4D: Business Law**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) "All contracts are agreements but all agreements are not contract"...Explain.  
(OR )  
b) What are the salient features and classification of contracts under Indian Contract Act, 1872.
10. a) What are the essentials of consideration?  
(OR )  
b) What is offer and Invitation to offer?
11. a) Briefly explain various modes of discharge of contract.  
(OR )  
b) Explain the rules relating to contingent contracts.
12. a) What are the salient features and contents of Sale of Goods Act, 1930?  
(OR )  
b) Explain the rights of a consumer under Consumer Protection Act, 2019.
13. a) Explain an overview and need for Cyber Law.  
(OR)  
b) What is contract procedures and safety mechanism for Cyber Laws.



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<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4E</b>	<b>AUDITING</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:**

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

**UNIT II:**

**Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**UNIT III:**

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

**UNIT IV:**

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

**UNIT V:**

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

**REFERENCES BOOKS:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
  2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
  3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh,
- “Auditing Theory and Practice, Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
  5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi
  6. Jagadesh Prakesh, “Principles and Practices of Auditing”, Kalyani Publications
  7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
  8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
  9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

**SB.Comgested Co-Curricular Activities:**

- Seminars.
- Visit the audit firms.
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor.
- Collect the information about types of audit conducted in any one Organization.
- Collection of audit reports and Group Discussions.
- Draft an audit program.



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: IV**  
**GENERAL**  
**Course 4E: Auditing**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any **FIVE** of the following questions.

**5X5=25M**

1. Book Keeping Vs Auditing
2. Government Audit
3. Audit Note Book
4. Investigation
5. Audit Report
6. Internal Check
7. Cost Audit
8. Vouching

**Section- B**

Answer **FIVE** questions.

**5X10=50M**

9. a) What are the objectives and importance of auditing?  
(OR)  
b) Explain the role and responsibilities of auditor in checking corporate frauds.
10. a) Briefly explain various types of audit.  
(OR)  
b) Explain the merits and demerits of Financial Audit and Internal Audit.
11. a) What are the steps to be taken at the commencement of a New Audit?  
(OR)  
b) Define Internal Control. Why to have internal control? Explain the elements of a good system of Internal Control.
12. a) What are the basic objectives and functions of Vouching?  
(OR)  
b) Distinguish between Auditing and Investigation.
13. a) Briefly explain the rights and duties of Auditors.  
(OR)  
b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and removal of auditors.



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<b>B.Com</b>	<b>Semester: IV</b>	<b>Credits: 4</b>
<b>Course: 4F</b>	<b>GOODS AND SERVICES TAXES</b>	<b>Hrs/Wk: 5</b>

**Learning Outcomes:**

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

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

**UNIT I:** Introduction: Overview of GST - Concepts –Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

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

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

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

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

**REFERENCES BOOKS:**

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.
7. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority.
8. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
9. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

**SB.Comgested Co-Curricular Activities :**

- Seminars.
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax.
- Prepare chart showing rates of GST.
- Follow GST Council meeting updates regularly.
- Creation of GST Vouchers and Tax invoices.
- Visit a Tax firm (Individual and Group).
- Guest lecture by GST official.
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns.
- Debate on Single GS, Dual GST.
- Group Discussions on Goods and Services outside the Purview of GST



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**MODEL QUESTION COURSE**

**B.Com DEGREE EXAMINATION**  
**SEMESTER: IV**  
**GENERAL**

**Course 4F: Goods And Services Taxes**

**Time: 3Hrs.**

**Max. Marks: 75**

**Section-A**

Answer any FIVE of the following:

**5X5=25M**

1. GST council
2. GST rates
3. Tax invoice
4. State GST
5. GSTR 9 A
6. Input Tax Credit
7. Scope of GST
8. GST return

**Section- B**

Answer **FIVE** questions.

**5x10=50M**

9. a) Explain overview of GST.  
(OR)  
b) What are the advantages and limitations of GST.
10. a) Elaborate the comprehensive structure of GST Model in India.  
(OR)  
b) Briefly explain taxes exempted from GST and Duties outside the purview of GST.
11. a) Explain various steps involved in the process of registration for GST? List various types of returns used in GST.  
(OR)  
b) Discuss in detail the GST Valuation Rules with suitable example.
12. a) What is input tax credit ? Explain various provisions to claim credit under GST and its utilization.  
(OR)  
b) Discuss in detail the rules for determining place of supply under GST.
13. a) In what situations refund can be claimed under GST? What is the procedure for claiming refund under GST ?  
(OR)  
b) Explain the records maintained under GST.





## Skill Enhancement Courses (SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)

### Structure of SECs for Semester-V

*(To choose One pair from the Three 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 and Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and Practice	19-C	GST Procedure and 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 Three pairs of SECs.

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

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

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

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

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





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**Skill Enhancement Courses(SECs) for Semester -V,**

From 2022-23(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	SemEnd
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>Advanced Corporate Accounting</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 Solutions to 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 Spreadsheet- 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-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 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>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course:18A</b>	<b>Management Accounting</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 formats 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: Web 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. Exposed to theory and functions of the Share Market in Financial Sector as job careers
2. Study the functioning of capital markets and create awareness among the public
3. Acquire knowledge on operations of Share Market and Research skills
4. Involve in activities of Mutual Funds and stock market firms
5. Enhance their skills by practicing in preparation of accounting statements

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

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

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

**UNIT 2: Capital Markets**

Definition-Participants of Capital Market Participants-Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds –Secondary Market- /Stock Exchange-National Stock Exchange of India-Over the Counter Exchange of India – Qualified Individual/Institutional Buyers-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>Course:21A</b>	<b>Stock Market Analysis</b>	<b>Hrs/Wk:5</b>

**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

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

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

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

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

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

**UNIT 4-**

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

**UNIT 5. –Mutual Funds**

Importance and the role of Mutual Fund –Types of Mutual Funds-Variety schemes in India-  
Growth Fund, Income Fund, Growth and

Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its method  
of analysis's

**References:**

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



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**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	Ram Ltd.	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  $\frac{3}{4}$ <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.



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**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 MARKET 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,**

From 2022-23(Syllabus-Curriculum)

**Structure of SECs for Semester-V**

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

Course Number	Name of the 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 Procedure 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>Advertising and Media 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 75 hrs (Teaching 60, Training 10, Others 05 including IE etc.)

**UNIT-I: Introduction, Nature and Scope** Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance - Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

**UNIT-II: Strategies of Advertisements**

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

**UNIT-III: Process of Advertisement** Creativeness and Communication of Advertising - Creative Thinking - Process - Appeals - Copy Writing - Issues in Creation of Copy Testing - Slogan Elements of Design and Principles of Design

**UNIT-IV: Media Planning**

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

**UNIT-V: Analysis of Market Media**

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

**References:**

1. Bhatia, K. Tej - Advertising and Marketing in Rural India - McMillan India
2. Ghosal Subhash - Making of Advertising - McMillan India
3. 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. Training shall include;

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

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

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

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

**5. Unit tests (IE).**

**B-Suggested Co-Curricular Activities**

- Survey on existing products advertisements
- Creation of advertising on several products
- 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 Promotion and Practice</b>	<b>Hrs/Wk:5</b>

**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

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

**UNIT-I: Introduction to Sales Promotion:** Nature and Scope of Sales Promotion - Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting up of Sales Organization - Types of Sales 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: Salesforce Management and Designing:** Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

**References:**

1. Don.E.Schultz-Sales Promotion Essentials-McGraw 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.Shaila Bootwala Dr.M.D. Lawrence and Sanjay R.Mali-Advertising and Sales Promotion-Nirali Prakashan
5. Successful Sales Promotion-Pran Choudhury
6. Advertising and Sales Promotion Paperback-S. H.H.Kazmi & Satish Batra
7. Publications of ASCI
8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material



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**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>Logistics Services and 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: 10 hrs)

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

**B. Suggested Co-Curricular Activities:**

1. Organize short term training on specific technical skills like Zoho, Fresh book, MS Excel.... in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/  
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.Com. Commerce Syllabus (w.e.f:2020-21A.B)**

<b>B.Com</b>	<b>Semester – V (Skill Enhancement Course- Elective)</b>	<b>Credits:4</b>
<b>Course: 19B</b>	<b>EXIM Procedure and 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 determining 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. Sudhirkochhar, 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 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>Life Insurance with Practice</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 resource 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: 10 hrs.*):

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

**B. Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentation 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>General Insurance with Practice</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.Gopal Krishna, Insurance–Principles and Practices, Sterling Publishers Private Ltd.
5. G.R.Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.



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**Co-Curricular Activities**

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

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance area including calculation of premium and claim settlements.
  - a. Ascertain the regulatory 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 : EXIM Procedures and 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 it 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 with 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,**

From 2022-23(Syllabus-Curriculum)

**Structure of SECs for Semester-V**

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

Course Number	Name of the Course	Hours/ Week	Credits	Marks	
				IA-25	SemEnd
6&7					
16-C	Digital Marketing	5	4	25	75
17-C	Service Marketing	5	4	25	75
OR					
18 -C	Income Tax Procedure and Practice	5	4	25	75
19-C	GST Procedure and 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>Digital Marketing</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. **Youtility** by Jay Baer, Published by Gilda Media LC 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. *We source 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/ Workshop 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>Service Marketing</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. *Web sources 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.Com. Commerce Syllabus (w.e.f:2020-21A.B)**

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

**Learning Outcomes**

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

- Understand the basic concepts in computation of tax liability under all heads of income of the individuals.
- Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.
- Compute taxable income and tax liability of individuals and firms.
- Acquire the ability to file online returns of income.
- 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 e-Filing**

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

**References:**

- Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt.Ltd, New Delhi.
- Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt.Ltd, New Delhi.
- Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
- E.A.Srinivas, Corporate Tax Planning, Tata McGraw Hill.
- Vinod K. Sinhanian, Taxman's Direct Taxes Planning and Management.
- Bhagawati Prasad, Direct Taxes Laws Practice, Vishwa Prakashan.
- <https://incometaxindia.gov.in>
- 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 field related skills: 10 hrs.*):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/field for not less than 10 hours on techniques in tax consultancy, Income Tax calculation and Tax filing. Tax filing in respect to individuals, firms and Corporate. Income Tax Portal for a selected Tax Payer. Each student has to be trained in using forms for filing of returns.
  - a. Tax Calculation and preparation of Annexure w.r.t employees in the institutions and selected organizations (ref. unit-1)
  - b. Working with Clubbing income and set 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>GST Procedure and Practice</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.



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**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. **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: 10 hrs.*):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/ field for not less than 10 hours on techniques in computation of and online submission of GST. On Tally 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 within 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>E-Commerce</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>E Filing</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 a project report on filing of returns.
- 3. Max marks for Fieldwork/Project work Report: 05.**
- 4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
- 5. Unit tests (IE).**

**B. Suggested Co-Curricular Activities**

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



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

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

**Course: Income Tax Procedure and 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**

Particulars	Amount (Rs)	Particulars	Amount (Rs)
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?