



**GOVERNMENT COLLEGE FOR WOMEN (A),  
GUNTUR**

**COURSE  
INFORMATION  
BOOKLET**

**2023-2024**

**DEPARTMENT OF  
COMMERCE**

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## VISION:

To impart knowledge in the field of Accounting and Business Management and to equip the students with a set of employability skills, Entrepreneurial skills, business ethics and life skills.

## MISSION:

- Imparting knowledge of Business Laws and skills to apply them in their career as an employee or as a woman entrepreneur.
- To motivate undergraduate girl students to take up higher educational avenues such as M.Com., M.B.A ,B.ED, etc ,
- To equip girl students with necessary employability skill to fetch a job either in private or Government sectors.
- To create conducive atmosphere to unleash their innate abilities and skills to become a confident individuals to build their own career and to become socially responsible citizens.

### • BRIEF HISTORY OF DEPARTMENT OF COMMERCE

A long journey of 45 years has made the Commerce Department the largest in the college, as well as one which prides itself on shaping high achievers. A separate Block with 01 RCC Building with 02 floors consisting of 11 Lecture halls for Commerce Department was constructed in the year 2018, with RUSA funds.

S.No	Programme Offered	Year of Starting of the Programme	Intake of Students	Revised Intake of Students 2023-24
1	B.Com (General) (COMG 201)	1979-80	60	60
2	B.Com (Computer Applications) (COMCS 202)	2001-02	60	60
3	B.Com (FS, BAN, Insurance and EXIM Trade) (COMBAN 203)	2017-18	30	60
4	B.Com (Accounting and Taxation) (COM A& T 204)	2020-21	30	60



From the Academic Year 2023-24 under New Education Policy (NEP-2020) B.Com Honours Programmes are offered. i.e.

S.No	Programme Offered	Year of Starting of the Programme	Intake of Students
1	B.Com Honours General (H201)	1979-80	60
2	B.Com Honours Computers (H202)	2001-02	60
3	B.Com Honours Tax Procedures and Practice (H203)	2023-24	60
4	B.Com Finance (H204)	2023-24	60

### Commerce Programme Aim:

The aim of the B.Com programmes is to deliver students a comprehensive Commerce education, with a pronounced emphasis on the cultivation of 21st-century global skills.

### Objectives for a B.Com programmes:

- Provide students with a comprehensive understanding of fundamental Commerce theories, principles, and concepts across various branches, ensuring a strong foundation in core Commerce concepts.
- Develop students' problem-solving skills by engaging them in a variety of Commerce, applications, and real-business scenarios, fostering the ability to independently analyse and solve business problems.
- Integrate information technology tools and platforms into the curriculum to enhance students' proficiency in utilizing technology as an aid to solve Commerce problems, ensuring readiness for the digital age.
- Cultivate effective communication skills, both written and verbal, enabling students to articulate marketing concepts clearly, present logical arguments, and communicate their findings.
- Encourage a research-oriented mind set among students, promoting the exploration and synthesis of advanced commerce concepts. Develop their ability to formulate clear and accurate commerce arguments, conjectures, and draw meaningful conclusions.



- **B.Com (Program Specific Outcomes):**

On completion of B.Com programme, the graduates will be able to :

- **1.Program Specific Outcomes: B.COM (Banking, Finance)**

**PSO-1:**Integrate the knowledge and skills in accounting, taxation, Business laws, Banking, Insurance, Financial service analysis and Management.

**PSO-2:**Apply the knowledge and skills acquired to the field of Banking and Insurance, financial services industry.

**PSO-3:**Develop skills and abilities towards entrepreneurship in the fields of banking, insurance and financial services.

- **2.Program Specific Outcomes : B.COM (Accounting and taxation, Taxation Procedure and Practice)**

**PSO-1:**Integrate the knowledge and skills in understanding the concepts, principles, practices and procedures of accounting and taxation.

**PSO-2:**Apply the knowledge and skills to interpret financial statements and tax related information and describe the impact of taxation on business decision making.

**PSO-3:**Evaluate the impact of taxation on the overall financial performance of a business and to create financial reports that compiled with accounting standards

**PSO-4:**Students will prove themselves as different professionals like cost accountant management accountant and tax practitioners.

- **3.Program Specific Outcomes: B.COM (General)**

**PSO-1:**To understand the concepts, principles and practices involved in undertaking business Ventures, develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.

**PSO-2:**Gain expertise and exhibit professionalism in the fields of digital marketing, service marketing and understand the legal guidelines relating to the activities of business organization.

**PSO-3:**able to do their higher education and can make research in the field of finance and Commerce. They can also turn into a manager, auditor, company secretary and stock market analyst.

- **4.Program Specific Outcomes: B.COM (Computers)**

- **PSO-1:**To develop subject skill within various disciplines of Commerce, business, accounting, economics, finance with the soft skills, tally,ERP and e-commerce.

- **PSO-2:**Acquainted to use the system for the business purposes and able to develop their own websites for their business.

- **PSO-3:**Able to manage their own data bases and to maintain their accounts more efficiently with the help of packages like Tally etc.

- **PSO-4:**Able to make the profession in banking, marketing and software industry with the help of skills and knowledge acquired.



### List of Programmes offered by the Department:

S.No	Programme Offered	Year of Starting of the Programme	Intake of Students
1	B.Com Honours General (H201)	1979-80	60
2	B.Com Honours Computers (H202)	2001-02	60
3	B.Com Honours Tax Procedures and Practice (H203)	2023-24	60
4	B.Com Finance (H204)	2023-24	60



#### 4. Programmes / Courses Offered (with codes)

##### 1. B.COM Honours General & B.COM GENERAL:

PROGRAMMES OFFERED		COURSES
<b>B.Com Honours General (H201)</b>	<b>I SEM</b>	1.FUNDAMENTALS OF COMMERCE- 1C CM01
		2.BUSINESS ORGANISATION -1C CM02
	<b>II SEM</b>	1.FINANCIAL ACCOUNTING – 1C CM03
		2.BUSINESS MANAGEMENT –1C CM04
		3.COMPUTER APPLICATIONS (Minor)
<b>B.Com General (COMG201)</b>	<b>III SEM</b>	1.ADVANCED ACCOUNTING-COMAA-03
		2. BUSINESS STATISTICS –COMBS-03
		3.MARKETING – COMGMKT-03
	<b>IV SEM</b>	1.CORPORATE ACCOUNTING – COM-CA-04
		2.COST ACCOUNTING – COM-COA-04
		3.INCOME TAX -COMG/ CA/BAN-IT-4
		4. BUSINESS LAWS – COMG/CS-BL-4
		5. GOODS AND SERVICE TAX – COMG/A&T-GST-4
		6.AUDITING-COMG/BAN/AT
		7.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	<b>V SEM</b>	LONG TERM INTERNSHIP Entire Fifth Semester according to APSCHE –CREDITS-12
	<b>VI SEM</b>	1. MANAGEMENT ACCOUNTING – (COM-MA-VI)
		2. COST CONTROL TECHNIQUES – (COM-CCAT-VI)
		3.LIFE INSURANCE WITH PRACTICE – (COM-LIWP-VI)
		4.GENERAL INSURANCE WITH PRACTICE – (COM-GIWP-VI)
		5.DIGITAL MARKETING – (COMG-DM-VI)
		6.SERVICE MARKETING – (COMG-SM-VI)



## 2. B.Com Honours Computers & B.COM-COMPUTER APPLICATIONS:

PROGRAMMES OFFERED		COURSES
<b>B.Com Honours Computers (H202)</b>	<b>I SEM</b>	1.FUNDAMENTALS OF COMMERCE- 1C CM01
		2.BUSINESS ORGANISATION -1C CM02
	<b>II SEM</b>	1.FINANCIAL ACCOUNTING – 1C CM03
		2.OFFICE AUTOMATION TOOLS –1C CM OAT1
		3.OFFICE AUTOMATION TOOLS PRACTICALS COURSE -1C CM OATP1
<b>B.Com Computer Applications (COMCS202)</b>	<b>III SEM</b>	1.ADVANCED ACCOUNTING-COMAA-03
		2. BUSINESS STATISTICS –COMBS-03
		3.PROGRAMMING WITH C AND C++ (COMCA-PWC-3)
	<b>IV SEM</b>	1.CORPORATE ACCOUNTING – COM-CA-04
		2.COST ACCOUNTING – COM-COA-04
		3.INCOME TAX -COMG/ CA/BAN-IT-4
		4. BUSINESS LAWS – COMG/CS-BL-4
		5. JAVA (COMCA-JAVA-4)
		6.DATA BASE MANAGEMENT SYSTEM (COMCA-DBMS-4)
		7.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	<b>V SEM</b>	LONG TERM INTERNSHIP ENTIRE FIFTH SEMESTER ACCORDING TO APSCHE –CREDITS-12
	<b>VI SEM</b>	1. MANAGEMENT ACCOUNTING – (COM-MA-VI)
		2. COST CONTROL TECHNIQUES – (COM-CCAT-VI)
		3.LIFE INSURANCE WITH PRACTICE – (COM-LIWP-VI)
		4.GENERAL INSURANCE WITH PRACTICE – (COM-GIWP-VI)
		5. TALLY (VI-COMCS202-16C)
		6. RTGS (VI-COMCS202-17C)





### 3. B.Com Honours Tax Procedures and Practice & B.COM (FINANCIAL SERVICE, BANKING, INSURANCE & EXIM Trade):

PROGRAMMES OFFERED		COURSES
<b>B.Com Honours Tax Procedures and Practice (H203)</b>	<b>I SEM</b>	1.FUNDAMENTALS OF COMMERCE- 1C CM01
		2.BUSINESS ORGANISATION -1C CM02
	<b>II SEM</b>	1.FINANCIAL ACCOUNTING – 1C CM03
		2.BUSINESS MANAGEMENT –1C CM04
		3.COMPUTER APPLICATIONS (Minor)
<b>B.Com (FS, BAN, Insurance and EXIM Trade) (COMBAN 203)</b>	<b>III SEM</b>	1.ADVANCED ACCOUNTING-COMAA-03
		2. BUSINESS STATISTICS –COMBS-03
		3.BANKING THEORY AND PRACTICE – COM G/BS BTP-03
	<b>IV SEM</b>	1.CORPORATE ACCOUNTING – COM-CA-04
		2.COST ACCOUNTING – COM-COA-04
		3.INCOME TAX -COMG/ CA/BAN-IT-4
		4. FINANCIAL INSTRUMENTS AND MARKETS – COMBSFIM--4
		5. BUSINESS ENVIRONMENT – COMBS-BE-4
		6.AUDITING-COMG/BAN/BS
		7.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	<b>V SEM</b>	LONG TERM INTERNSHIP Entire Fifth Semester according to APSCHE –CREDITS-12
	<b>VI SEM</b>	1. MANAGEMENT ACCOUNTING – (COM-MA-VI)
		2. COST CONTROL TECHNIQUES – (COM-CCAT-VI)
		3.LIFE INSURANCE WITH PRACTICE – (COM-LIWP-VI)
		4.GENERAL INSURANCE WITH PRACTICE – (COM-GIWP-VI)
		5.EXIM PROCEDURE AND PRACTICE – (COM BS EXIM-VI)
		6.LOGISTICS SERVICE AND PRACTICE – (COMBS-LSPVI)



## 4. B.Com Honours Finance & B.Com (Accounting and Taxation):

PROGRAMMES OFFERED		COURSES
<b>B.Com Honours Finance (H204)</b>	<b>I SEM</b>	1.FUNDAMENTALS OF COMMERCE- 1C CM01
		2.BUSINESS ORGANISATION -1C CM02
	<b>II SEM</b>	1.FINANCIAL ACCOUNTING – 1C CM03
		2.BUSINESS MANAGEMENT –1C CM04
		3.COMMUNICATIVE ENGLISH (Minor)
<b>B.Com (Accounting and Taxation) (COM A&amp; T 204)</b>	<b>III SEM</b>	1.ADVANCED ACCOUNTING-COMAA-03
		2. BUSINESS STATISTICS –COMBS-03
		3.INCOME TAX1 – COMAT-IT-01
	<b>IV SEM</b>	1.CORPORATE ACCOUNTING – COM-CA-04
		2.COST ACCOUNTING – COM-COA-04
		3.INCOME TAX-2 -COMAT-IT-2
		4. MARKETING – COMAT-MKT-4
		5. GOODS AND SERVICE TAX – COMG/A&T-GST-4
		6.AUDITING-COMG/BAN/AT
		7.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	<b>V SEM</b>	LONG TERM INTERNSHIP Entire Fifth Semester according to APSCHE –CREDITS-12
	<b>VI SEM</b>	1. MANAGEMENT ACCOUNTING – (COM-MA-VI)
		2. COST CONTROL TECHNIQUES – (COM-CCAT-VI)
		3.LIFE INSURANCE WITH PRACTICE – (COM-LIWP-VI)
		4.GENERAL INSURANCE WITH PRACTICE – (COM-GIWP-VI)
		5.E COMMERCE – (COMAT-ECOM-VI)
		6.E FILLING – (COMAT-EFIL-VI)



# **Semester wise & Course wise Syllabus**

## **SEMESTER-I**

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**I YEAR B.COM (GEN/CA/FIN/TAX) - SEMESTER-I**

**FUNDAMENTAL OF COMMERCE**

**Course Code: 1C-CM01**

**4hrs/week**

**Credits:4**

**Marks: 60M**

**Learning Objectives:**

The objective of this paper is to help students

- To acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development.
- To acquire knowledge on Accounting and Taxation.

**Learning Outcomes:**

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

- Identify the role commerce in Economic Development and Societal Development.
- Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles.
- They acquire knowledge on micro and macro economics and factors determine demand and supply.
- An idea of Indian Tax system and various taxes levied on in India.
- They will acquire skills on web design and digital marketing.

**SYLLABUS**

**Unit 1:**

**Introduction:** Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments, World Trade Organization.

**Unit 2:**

**Economic Theory:** Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets - Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

**Unit 3:**

**Accounting Principles:** Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

**Unit 4:**

**Taxation:** Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Excise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

**Unit 5:**

**Computer Essentials:**

Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

**Lab Exercise:**

- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

**Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves

**Quiz Programs:**

Assignment on different types of taxes which generate revenue to the Government of India.

- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Reference Books:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr.Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr.Mehrotra and Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**I YEAR B.COM (GEN/FIN/TAX) - SEMESTER-I**

**BUSINESS ORGANISATION**

**Course Code: 1C-CM-02**

**4hrs/week**

**Credits:4**

**Marks: 60M**

**Learning Objectives:**

- The course aims to acquire conceptual knowledge of business, formation various business organizations.
- To provide the knowledge on deciding plant location, plan layout and business combinations.

**Learning outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**SYLLABUS**

**Unit 1:** Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization..Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

**Unit 2:** Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**Unit 3:** Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout.Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**Unit 4:**Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**Unit 5:** Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

**Reference Books:**

- Gupta, C.B., “Business Organisation”, MayurPublication, (2014).
- Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, KitabMahal, (2014).
- Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
- Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
- Prakash, Jagdish, “Business Organistaton and Management”, KitabMahal Publishers (Hindi and English)
- Fundamentals of Computers by V. Raja Raman
- Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson.

# **SEMESTER - II**



**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**I YEAR B.COM (GEN/CA/FIN/TAX) - SEMESTER-II**

**COURSE CODE: 2C-CM-03**

**FINANCIAL ACCOUNTING**

**Theory**

**Credits:4**

**4hrs/week**

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**Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of financial accounting ,to impart skills for recording various kinds of business transactions and to prepare financial statements.

**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.
- Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.

**SYLLABUS**

**Unit-I:Introduction:-**NeedforAccounting-Definitions,objectives,functions,-Bookkeeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cashbook.

**Unit-II: Final Accounts:-**Final accounts-Preparation of Trading account, Profit& loss account and Balance Sheet using computers.

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

**Activities:**

- Assignment on Subsidiary Books.
- Group Activities on Problemsolving in Depreciation Methods.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- 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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**Reference Books:**

1. S.P. Jain & K.L. Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T.S. Reddy and A. Murthy- Financial Accounting, Margham Publications.
4. Ranganatham Gand Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I-Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N. Maheshwari & V.L. Maheswari, Advanced Accountancy I, Vikas Publishers.
10. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill.

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**I YEAR B.COM (GEN/FIN/TAX) - SEMESTER-II**

**COURSE4:BUSINESSMANAGEMENT**

**COURSE CODE :COURSECOURSECOURSE1C-CM-04**

**Theory**

**Credits:4**

**4hrs/week**

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**Learning Objectives**

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

**Learning Outcomes:**

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

- Understand the concept of Business Management along with the basic laws and norms.
- Able to understand the terminologies associated with the field of Business Management and control along with their relevance and to identify the appropriate method and techniques of Business Management for solving different problems.
- They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

**SYLLABUS**

**Unit 1: Management:**

Definition& Meaning of Management- Henry Fayol Principals of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

**Unit 2: Planning:**

Planning – Nature, importance, Process of Planning and Types of Planning. Decision making– Process and Types

**Unit 3: Organizing:**

Organizing - Nature & Importance, Principles of Organizing. Delegation &Decentralization – Departmentation – Span of Management. Organizational structure – line, line& staff and functional.

**Unit 4: Directing:** Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership –Styles of Leadership and Types.

**Unit 5: Controlling;** Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

**Activities:**

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
- Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well-known management thinkers and managers of companies.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B. Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

# **SEMESTER-III**

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**PROGRAMME: THREE-YEAR B Com**

**Semester-wise Syllabus under CBCS (w.e.f.2020-21AdmittedBatch)**

**II Year B com (All Programmes)-Semester-III**

**Course 3A: Advanced Accounting**

**CORSE CODE :COM AA-3**

**Learning Outcomes:**

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

- Understand the concept of Non-profit organizations and its accounting process
- Comprehend the concept of single entry system and preparation of statement of affairs
- Develop problem-solving skills to address issues and challenges that may arise during the course of Hire Purchase transactions.
- Students should be able to explain what an installment purchase is and how it differs from other methods of purchasing goods or services.
- Analyse partnership - related transactions and properly account for the formation, operations, termination - Admission of new partners and retirement of a partner.

**Syllabus**

**Unit-I: Accounting for Non Profit Organizations:**

Non Profit Entities- Meaning – Features of Non-Profit Entities–Provisions as per Sec8- 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 Installment Purchase Systems-Accounting Treatment in the Books of Hire Purchaser and Hire Vendor-Default and Repossession (including Problems)

**Unit-IV: Installment purchase system:**

Difference between Hire purchase and Installment purchase systems – Accounting Treatment in the books of purchaser and Vendor (including problems).

## **Unit-V: Partnership Accounts :**

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

### **References:**

AdvancedAccountancy:TSReddyandAMurthybyMargham Publications.

FinancialAccounting:SNMaheswari&SKMaheswaribyVikasPublications.

PrinciplesandPracticeofAccounting:R.L.Gupta&V.K.Gupta,SultanChand&Sons.

AdvancedAccountancy:R.L.Gupta&Radhaswamy,SultanChand&Sons..

AdvancedAccountancy(Vol-II):S.N.Maheshwari&V.L.Maheswari,Vikaspublishers.

AdvancedAccountancy: Dr.G.Yogeshwaran,JuliaAllen-PBPPublications.

Accountancy–III:Tulasian,TataMcGrawHillCo.

Accountancy–III:S.P.Jain&K.LNarang,KalyaniPublishers.

AdvancedAccounting(IPCC):D.G.Sharma,TaxMannPublications.

AdvancedAccounting:ProfBAmarnadh,SevenHillsInternationalPublishers.

AdvancedAccountancy:MShrinivas&KSreelathaReddy,HimalayaPublishers.

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**PROGRAMME:THREE-YEAR BCOM SEMESTER-WISE SYLLABUS**

**UNDER CBCS (W.E.F.2022-23 ADMITTEDBATCH)**

**II YEAR BCOM(All Programmes) - SEMESTER–III**

**COURSE3B:BUSINESSSTATISTICS**

**COURSECODE: COM-BS-3**

**LEARNINGOUTCOMES:**

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

- Understand the Conceptual frame work of Statistics in real life
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Apply the statistical tools in day life to solve real world problems

**SYLLABUS:**

**UNIT 1: 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 2: 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 3: MEASURESOF DISPERSION:**

Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter QuartileRange)-MeanDeviation-StandardDeviation-CoefficientofVariation.(Includingproblems)

**UNIT 4: SKEWNESS & MEASURES OF RELATION:**

Measures of Skewness: Absolute and Relative Measures-Co-efficient of Skewness: Karl Pearson's, Bowley's Meaning and use of Correlation – Types of Correlation - Karlpearson'sCorrelationCoefficient-Spearman'sRank-Correlation(includingproblems)

**UNIT 5:ANALYSIS OF TIME SERIES:**

Meaning, Definitions-Utility of Time Series-Measurement of Trend and Seasonal variations- Decentralization of data-Calculation of Trend under Least Squares Method & seasonal variations(including Problems)



**Suggested Readings:**

1. BusinessStatistics,ReddyC.R.,DeepPublications.
2. StatisticalMethods: GuptaS.P.SultanChand&Sons.
3. Statistics-ProblemsandSolutions: KapoorV.K,SultanChand&Sons.
4. FundamentalsofStatistics:Elhance.D.N
5. BusinessStatistics,Dr. P.R. Vittal,MarghamPublications
6. BusinessStatistics, LSAgarwal,KalyaniPublications.
7. Statistics:DrVMuraliKrishna,SevenHills InternationalPublishers.
8. FundamentalsofStatistics:GuptaS.C.SultanChand&Sons.
9. Statistics-Theory,MethodsandApplications:Sancheti,D.C.&KapoorV.K.
10. BusinessStatistics:J.K.Sharma,VikasPublishers.
11. BusinessStatistics:BharatJhunhunwala,SChandPublishers.
12. Business Statistics: S.L.Aggarwal, S.L. Bhardwaj and K.Raghuveer,  
Kalyani Publishers.

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**(W.E.F.2020-21 ADMITTED BATCH)**

**II BCOM (BANKING), SEMESTER-III**

**COURSE CODE: COMBAN-BTI-3**

**BANKING THEORY AND PRACTICE**

**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.

**Syllabus:**

**Unit-I:**

**Introduction:**

Meaning & Definition of Bank – Functions of Commercial Banks - Kinds of Banks – Central Bank – Reserve Bank of India – Objectives – Functions – Monetary Policy – Credit Control measures - Central Banking vs. Commercial Banking

**Unit-II: Banking Systems:**

Unit Banking, Branch Banking, - Innovations in Banking –Ebanking-Onlineand Internet Banking- RTGS -NEFT – Use of Block-Chain Technology and Artificial Intelligence in Banking Sector

**Unit-III: Types of Banks:**

IndigenousBanking-CooperativeBanks,RegionalRuralBanks,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. BankingTheory,LawandPractice:B.Santhanam;MargamPublications.
3. BankingTheoryandPractice,SevenHillsInternationalPublishers,Hyderabad.
4. Bankingand FinancialSystems:Aryasri,TataMcGraw-HillEducationIndia.
5. IntroductiontoBanking:VijayaRaghavan,Excelbooks.
6. IndianFinancialSystem:M.Y.Khan,McGrawHillEducation.
7. BankingTheoryandPractice,JagroopSingh, KalyaniPublishers.

**GOVT.COLLEGE FOR WOMEN(A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**SEMESTER-WISE SYLLABUS UNDER CBCS (W.E.F.2020-21 ADMITTED BATCH)**  
**II BCOM (GENERAL) – SEMESTER - III**  
**COURSE CODE: COMG-MKT-3**  
**MARKETING**

**Learning Outcomes:**

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

- ☐ Develop an idea about marketing and marketing environment.
- ☐ Understand the consumer behavior and market segmentation process.
- ☐ Comprehend the product lifecycle 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.

**Syllabus:**

**Unit-I: Introduction:**

Concepts of Marketing: Marketing Concepts–Marketing Mix–4P's of Marketing–  
Marketing Environment–Internal Environment–External Environment –  
Functions of Marketing

**Unit-II: Consumer Behavior and Market Segmentation:**

Buying Decision Process–Stages–Buyer Behavior–Factors influencing Buyer  
Behavior– Importance of Buyer Behavior – Market Segmentation–  
Bases of Segmentation- Advantages of Segmentation

### **Unit-III: Product Management:**

Product Classification – Levels of Product - Product Life Cycle - New Products Development States – Product Design–Branding-Packaging and Labeling

### **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

### **References:**

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.

**GOVT.COLLEGE FOR WOMEN(A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**PROGRAMME: THREE-YEAR BCOM**  
**SEMESTER-WISE SYLLABUS UNDER CBCS (W. E. F.2020-21 ADMITTED BATCH)**  
**II YEAR B.COM (ACCOUNTING & TAXATION)**  
**COURSE CODE: COMA&T-IT3**  
**SEMESTER-III**  
**INCOME TAX - I**

**Learning Outcomes:**

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

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Grasp amendments made from time to time in Finance Act.
- Understand the computation of Net Annual Value and Income from House property.
- Gain the knowledge from the head “Income from salaries”.
- Acquire the knowledge on Profits and Gains from Business and Profession.

**SYLLABUS:**

**Unit-I: Introduction:**

An overview of Indian tax system and its structure –types of taxes: Direct and indirect taxes and its objectives-Union list and state list- PAN (Theory only).

**Unit-II: Concepts of Income Tax:**

Income, Person, Assessee –Assessment Year, Previous Year,- Incomes Exempt from Tax u/ 10 - Agricultural Income and its types- Residential S

### **Unit-III: : Income from House Property:**

Meaning, Gross Annual Value, Net Annual Value - Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value – Computation of Income from House Property (including problems). Status of Individual-Incidence of Tax–(problems )

**Unit-IV Income from Salaries:** Meaning- Allowances- Perquisites- Profits in Lieu of Salary- Deductions from Salary Income-Computation of Salary Income (including problems).

**Unit-V: Profits and Gains from Business or Profession:** Chargeability - Expenses Expressly allowed and Disallowed – General deductions- Depreciation- Computation of Income from Profession and profits and gains from Business.( simple problems on computation of income from business and income from profession)

### **ReferenceBooks:**

1. Dr.Vinod;K.Singhania;DirectTaxes – LawandPractice,TaxmanPublications
2. T.S. Reddyand Dr.Y. HariPrasad Reddy-Taxation ,byMarghamPublications
3. PremrajandSreedhar,IncomeTax,HamsralaPublications
4. B.B.Lal-DirectTaxes;KonarkPublications
5. Dr.MehrotraandDr.Goyal-DirectTaxes,LawandPractice,SahityaBhavanPublication.
6. Balachandran&Thothadri-TaxationLawandPractice,PHILearning.
7. V.P.GaurandD.B. Narang-Income Tax,KalyaniPublications
8. DrYKiranmayi -Taxation,JaiBharathPublishers
9. IncomeTax,Seven LectureSeries,Himalaya Publications

## **II BCOM (ALL PROGRAMMES)**

### **SEMESTER-IV**



**GOVT.COLLEGE FOR WOMEN(A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**PROGRAMME: THREE-YEAR B. Com: 2023-24**  
**Semester-wise Syllabus under CBCS(w.e.f.2020-21 (Admitted Batch))**  
**II Year BCom (All groups) - Semester-IV**  
**COURSE 4A: CORPORATE ACCOUNTING**  
**COURSE CODE: COM-CA-4**

**Learning Outcomes:**

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

1. Acquire skills of issue of shares at discount premium and at par.
2. Comprehend the important provisions of Companies Act, 2013, Corporate Social Responsibility provisions, and issue of debentures.
3. To understand the valuation of good will and its various methods.
4. To understand the valuation of shares and its various methods.
5. Provisions of 2013 Companies Act and prepare final accounts of a company.

**SYLLABUS**

**Unit-I: Accounting for Share Capital:**

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium-Forfeiture of Share (including problem)

**Unit-II: Corporate Social Responsibility and issue of Debentures:**

Corporate Social Responsibility Meaning, Section 135 of the Companies Act, 2013, Key Provisions and Requirements of CSR, Types of CSR Activities under the Companies Act, 2013. Issue of debentures at par discount and premium including problems.

**Unit-III: Valuation of Goodwill:**

Need and Methods - Average Profit Method, Super Profits Method – Capitalization 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 FinalAccounts– AdjustmentsRelatingtoPreparationofFinalAccounts–ProfitandLossAccount (including Problems) and Balance Sheet (only Proforma)

#### **Reference Books:**

1. CorporateAccounting–T.S.ReddyandMurthy, MarghamPublications,Chennai.
2. AdvancedAccounts:M.C.Shukla,T.S.GrewalandS.C.Gupta,S.ChandPublications
3. CorporateAccounting– Haneef&Mukherji,TataMcGrawHill Publications.
4. CorporateAccounting –R.L.Gupta&RadhaSwami,Sultan Chand &sons
5. CorporateAccounting– P.C.Tulsian,S.ChandPublishers
6. AdvancedAccountancy:JainandNarang,,KalyaniPublishers
7. AdvancedAccountancy:R.L.GuptaandM.Radhaswamy,S.Chand.
8. Advanced Accountancy:Chakraborty,VikasPublishers
9. CorporateAccounting:S.N.Maheswari,S.K.Maheswari,VikasPublishingHouse.
10. AdvancedAccounts:M.C.Shukla,T.S.Grewal,S.C. Gupta,S.Chand&Company
11. CorporateAccounting:UmamaheswaraRao, KalyaniPublishers
12. CorporateAccounting:DrChandaSrinivas,SevenHillsInternationalPublishers,
13. AdvancedAccountancy:Arulanandam&Raman,HimalayaPublishingHouse.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

**DEPARTMENT OF COMMERCE**

**PROGRAMME: THREE-YEAR B.Com**

**Semester-wise Syllabus under CBCS (w.e.f.2022-23 Admitted Batch)**

**II Year B.Com - Semester-IV**

**PAPER 4B: COST ACCOUNTING**

**COURSE CODE: COM-CA1-4**

**Learning Outcomes:**

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

- Understand cost and various methods of costing
- Application of Cost accounting methods in various industries
- Prepare analysis of various special decisions, using relevant cost techniques.

**SYLLABUS:**

**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–Preparation of Tenders/ Quotations (including problems)

**UNIT-II: MATERIALS:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods- Computation of Material Stock levels.

**UNIT-III: 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-IV: OVERHEADS:**

Objectives -Allocation of Overheads-Primary Distribution of Overheads-Secondary Distribution of Overheads-Repeated Method- Simultaneous Equation Method (Problems)

## **UNIT-V: CONTRACT COSTING:**

Contract costing-Concept, objectives, Accounting Treatment for completed Incomplete Contracts-Computation & Distribution of Notional Profit - (Including Problems)

## **References:**

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,
5. S. Chand &Sons.
6. S.N.Maheswari Principles of Management Accounting, Sultan Chand &Sons.
7. I.M. Pandey– Management Accounting, Vikas Publishing House Pvt .Ltd.
8. Sharma &Shashi Gupta–Management Accounting, Kalyani Publishers.
9. Murthy& Guruswamy–Management Accounting, Tata Mc Graw Hill, New Delhi.
10. S.P. Gupta– Management Accounting, S.Chand Publishing, NewDelhi.
11. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
12. DrV Murali Krishna– Cost Accounting, SevenHills International Publishers

**GOVT.COLLEGE FOR WOMEN(A), GUNTUR**  
**DEPARTMENT OF COMMERCE**

**PROGRAMME:THREE-YEAR BCOM**

**SEMESTER-WISE SYLLABUS UNDER CBCS (W.E.F.2020-21ADMITTEDBATCH)**  
**IIYEAR BCOM (GENERAL, BANKING, COMPUTERS) - SEMESTER-IV**  
**COURSE CODE: COMG/CA/BAN-IT-4**

**Course4C: INCOME TAX**

**LearningOutcomes:**

Attheend ofthecourse, the studentwill able to;

- Acquirethe completeknowledgeofthetaxevasion,tax avoidanceandtax planning.
- Understandthe provisions and computeincometaxforvarious sources.
- Computetotalincomeanddefinetax complicaciesandstructure.
- PrepareandFileITreturnsofindividualathisown.

**SYLLABUS:**

**Unit-I: Introduction:**Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - AssessmentYear,PreviousYear,RatesofTax,AgriculturalIncome, Residential Status ofIndividual-IncidenceofTax–Incomes Exempt from Tax(theoryonly).

**Unit-II:Income fromSalaries:**Basis of Charge, Tax Treatment of Different Types ofSalaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income,ComputationofSalaryIncome(includingproblems).

**Unit-III: Income from House Property and Profits and Gains from Business:**AnnualValue, Let-out/Self Occupied/ Deemed to be Let-out house -Deductions from Annual Value - ComputationofIncomefromHouseProperty Definition ofBusinessandProfession– ProcedureforComputationofIncomefromBusiness-Allowable Expenses– ExpensesExpresslyDisallowed –Computation (includingproblems).

**Unit-IV: Income from Capital Gains - Income from Other Sources:**Meaning of CapitalAsset–Types–ProcedureforComputationofLong-termandShort-termCapitalGains/Losses Meaning of Other Sources - General Incomes – Specific Incomes – Computation (includingproblems).

## **Unit-V: Computation of Total Income of an Individual:**

Deductions under Section 80 - Computation of Total Income. Slab rates and Tax liability for individuals. (Simple problems).

### **ReferenceBooks:**

10. Dr. Vinod;K.Singhania;DirectTaxes – LawandPractice,TaxmanPublications
11. T.S. Reddyand Dr.Y. HariPrasad Reddy-Taxation ,byMarghamPublications
12. PremrajandSreedhar,IncomeTax,HamsralaPublications
13. B.B.Lal-DirectTaxes;KonarkPublications
14. Dr.MehrotraandDr.Goyal-DirectTaxes,LawandPractice,SahityaBhavanPublication.
15. Balachandran&Thothadri-TaxationLawandPractice,PHILearning.
16. V.P.GaurandD.B. Narang-Income Tax,KalyaniPublications
17. DrYKiranmayi -Taxation,JaiBharathPublishers
18. IncomeTax,Seven LectureSeries,Himalaya Publications

**GOVT.COLLEGE FOR WOMEN(A), GUNTUR**

**DEPARTMENT OF COMMERCE**

**Semester-wise Syllabus under CBCS(w.e.f.2023-24 Admitted Batch)**

**II YEAR BCOM SEMESTER-IV**

**COURSE CODE: COMG/BAN/A&T-AUD-4**

**AUDITING**

**TIME: 3 Hours**

**Max. Marks: 70 Marks**

**Learning Outcomes:**

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

- Understanding the meaning and necessity of auditing in modern era
- Remember the role of auditor in avoiding the corporate frauds
- Apply the steps involved in performing audit process
- Analyzing the auditing practices to different types of business entities
- Analyzing the Plan of an audit by considering concepts of evidence

**SYLLABUS:**

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

**Unit-II: Classification of Audits:** On the basis of scope, On the basis of nature of activity, On the basis of form of Organization, On the basis of who conducts the audit, On the basis of legal necessity?

**Unit-III: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers – 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:**

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. Jagadeesh 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. KJ Vijaya Lakshmi & AS Roopa, Auditing, Seven Hills International Publishers, Hyderabad



**GOVERNMENT DEGREE COLLEGE FOR WOMEN (A), GUNTUR**

**PROGRAMME:THREE-YEARBCOM**

**Domain Subject: Commerce**

**COURSE CODE: COMG/A&T-GST-4**

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

**IIYear BCom(General and Taxation)-Semester-IV**

**GOODS AND SERVICES TAXES**

**LearningOutcomes:**

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

- To remember the basic principles underlying the Indirect Taxation policies.
- To understand the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
- Apply the various GST Returns and reports for business transactions in Tally.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.

**SYLLABUS**

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

**Unit II: Recent Developments in GST** - ComprehensiveStructure of GST Model in India: Single, Dual GST - Taxes Exempted fromGST-Major changes in GST Law& procedures-An Analysis of recent revenue trends-Revenue Implications of GST Rates Restructuring in India.

**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- Availability of Crediting 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,GSTR2A,GSTR-3,GSTR3B- Annual Returns GSTR-9, GSTR 9A, GSTR9B & GSTR 9C-RecordstobeMaintainedunderGST.

### **References:**

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.
6. GST Bill 2012.
7. Background Material on Model GST Law, Sahitya Bhawan Publications.
8. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority,
9. Ministry of Law and Justice, New Delhi, the 12th April, 2017.
10. Theory & Practice of GST: Dr. Ravi M. N., BPB Publications.

**GOVT.COLLEGE FORWOMEN (A),GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**SEMESTER-WISE SYLLABUS UNDER CBCS (W.E.F.2020-21 ADMITTED BATCH)**  
**II BCOM (ACCOUNTING & TAXATION) –SEMESTER - IV**  
**COURSE CODE: COMA&T-MKT-4**  
**MARKETING**

**Learning Outcomes:**

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

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

**Syllabus:**

**Unit-I: Introduction:**

Concepts of Marketing: Marketing Concepts – Marketing Mix – 4P's of Marketing –  
Marketing Environment – Internal Environment – External Environment – Functions of  
Marketing

**Unit-II: Consumer Behavior and Market Segmentation:**

Buying Decision Process – Stages – Buyer Behavior – Factors influencing Buyer Behavior –  
Importance of Buyer Behavior - Market Segmentation – Bases of Segmentation –  
Advantages of Segmentation

### **Unit-III: Product Management:**

Product Classification – Levels of Product - Product Life Cycle - New Products Development States – Product Design–Branding–Packaging and Labeling

### **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

### **References:**

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.

# **GOVT.COLLEGE FOR WOMEN (A),GUNTUR**

## **DEPARTMENT OF COMMERCE**

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

### **II Year BCom- Semester-IV**

#### **COURSE CODE: COMBAN-BE-4**

#### **COURSE 1C: BUSINESS ENVIRONMENT**

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

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

- Understand the concept of business environment.
- Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Analyze the recent developments in economic and business policies of the Government.
- Apply the new ideas for developing good business environment.

##### **SYLLABUS:**

#### **Unit-I: Overview of Business Environment:**

Business Environment – Meaning – Characteristics – Scope –  
Macro and Micro Dimensions of Business Environment – Environmental Analysis

**Unit-II: Economic Growth & Development:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Growth & Development – Difference between Economic Growth & Development – NITI AAYOG – National Development Council – Indian planning – Union Budget.

#### **Unit-III: Economic Policies:**

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

#### **Unit – IV: Social, Political and Legal Environment:**

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

#### **Unit–V: Global Environment:**

Globalization–Meaning–Role of WTO –WTO Functions

#### **Suggested Readings:**

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

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **PROGRAMME: THREE-YEAR B Com**

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

### **II Year B Com (Banking) - Semester-IV**

**COURSE CODE: COMBAN-FIM-4**

### **4E - FINANCIAL INSTRUMENTS & MARKETS**

#### **Learning Outcomes:**

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

- Understand the concept of Money markets
- Define capital markets primary markets elements affecting the capital markets environment.
- Explain the equity market trends and its effect on stock market players.
- Critically examine the recent developments in bond markets and derivative Markets.
- Evaluate and judge Financial services and instruments in Indian financial markets

## **SYLLABUS**

### **UNIT I: Introduction to Money Markets:**

The Role of Money Market in the Financial System – The Money Market Instruments- Various Intermediaries and their Role-. Call Money-Treasury Bills Commercial paper (CP) Certificates of Deposits- Repurchase Agreements (REPOs)-Gilt Edged Securities.

### **UNIT II: Capital Markets:**

Capital Market, its Evolution and Major Developments- Primary Market- Secondary Market- Equity culture in the Financial Markets- Securities and Exchange Board of India- Powers and Functions of SEBI- Regulatory Framework in India.

### **UNIT III: Equity Market:**

Issue of Shares-Types of Equity- Stock Exchange in India - Various Innovations in the Equity Market- stock market players.

#### **UNIT IV: Bond market and Derivatives Market:**

Different Types of Bonds Available in the Market- Various Innovations in the Equity & Bond Market. Concept of Derivatives- classification and features of Derivatives.

**UNIT V: – Financial Services instruments:** Finance Industry – Emergence – Developments – Fund Based and Non-fund based activities – modern activities – New Financial Products and Services, Innovative Financial Instruments – Challenges Ahead

#### **Reference Books:**

1. L.M.Bhole, Financial Institutions and Markets, Tata McGraw Hill.
2. SEBI Guidelines, Bharat Publications, New Delhi.
3. E.Gordon&H.Natarajan,capital Market in India, Himalaya publishing House



**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**(w.e.f.2020-21Admitted Batch)**  
**II BCOM -SEMESTER-IV**  
**COURSE CODE: COMG/CS-BL-4**  
**BUSINESS LAWS**

**Learning Outcomes:**

At the end of the course, the student will be 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.

**Unit-I: Contract:**

Meaning and Definition of Contract-Essential Elements of Valid Contract–Types of Contract-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 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:**

Contract of Sale- Sale and Agreement to Sell- Implied Conditions and Warranties- Rights of Unpaid Vendor- Definition of Consumer- Advertisement- Complainant- Complaint- Consumer Rights- Consumer Protection Councils- Consumer Disputes Redressal Mechanism

#### **Unit-V: Cyber Law:**

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

#### **References:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. NDKapoor, 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, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. KCGarg, Business Law, Kalyani Publishers.

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **PROGRAMME : THREE-YEAR BCom**

**Semester-wise Syllabus under CBCS(w.e.f.2020-21AdmittedBatch)**

**II Year BCom (Accounting & Taxation)-Semester-IV**

**COURSE CODE: COMA&T –IT-4**

### **Course4E: INCOME TAX - II**

#### **Learning Outcomes:**

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

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

#### **Syllabus:**

**UNIT-I : Income from Capital Gains** - Chargeability - Meaning and types of Capital Asset – Meaning of Transfer- cost of acquisition, cost of improvement, cost inflation index - Long-term and Short-term Capital Gains/Losses- Exemptions from capital gains - Computation of Taxable capital gains (problems on computation of taxable capital gains).

**UNIT-II: Income from Other Sources:** Chargeability-General Incomes – Specific Incomes- deduction u/s 57 (problems)

**UNIT-III- Deductions – (Sec 80):** Deductions in computing total income- Computation of Gross Total Income (Theory only)

**UNIT-IV: Income clubbing Provisions & set off and carry forward:** set off and carry forward of losses – income of other persons included in assessee's total income (clubbing of income) (Theory only)

**UNIT-V: Gross Total Income and Computation of taxable Income:** Gross Total Income of an Individual- tax rates – Rebate u/s 87A - -Slab rate for computation of Individual Tax liability- Computation of Total Income and Tax Liability of an individual (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, Hamsra 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

**III BCOM (ALL PROGRAMMES)**

**V/ VI SEMESTER**

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **B.COM SEMESTER-V/VI**

#### **5C-LIFE INSURANCE WITH PRACTICE**

**(Skill Enhancement Course (Elective), 4 Credits)**

**COURSE CODE: COM-LIWP-V**

**Max Marks: 70**

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

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

1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India
2. Choose suitable insurance policy for given situation and respective persons
3. Acquire Insurance principles and related skills.
4. How to claim the settlements under various circumstances
5. Acquire the knowledge of preparation of life insurance problems

## **SYLLABUS**

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

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

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

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

### **Unit-III:PrinciplesofLifeInsurance**

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

### **Unit-IV:PolicyClaims&RegulatoryFrameworkandMiddlemen**

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems inclaimsettlement-Consumer ProtectionAct relatingtolifeinsurance and insuranceclaim-RoleofIRDAI&otherAgencies-RegulatoryFramework-MediatorsinLifeInsurance–Agencyservices – Development Officers and other Officials

### **Unit-V:Accounts of Life Insurance Companies-**

Preparation of Revenue Account, Profit &Loss Account , Balance sheet and Valuation of Balance Sheet(Including Problems)

### **III:References:**

- 1.G.S.Pande, Insurance – PrinciplesandPracticesofInsurance,HimalayaPublishing.
- 2.C.Gopalkrishna,Insurance–Principles andPractices,SterlingPublishersPrivateLtd.
- 3.G.R.Desai,LifeInsuranceinIndia,MacMillan India.
- 4.M.N.Mishra,InsurancePrinciplesandPractices,Chand&Co,NewDelhi.
- 5.M.N.Mishra,Modern ConceptsofInsurance,S.Chand&Co.
- 6.P.S.Palandi, Insurancein India,ResponseBooks–SagarPublications.
- 7.Taxman,InsuranceLawManual.

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **B.Com–Semester–V / VI**

#### **5D-GENERAL INSURANCE WITH PRACTICE**

#### **COURSE CODE: COM-GIWP-V**

#### **(Skill Enhancement Course (Elective), 4 Credits)**

**Max Marks: 70**

#### **I: Course learning outcomes**

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

1. Understand the Features of General Insurance; analyze various schemes and policies related to General Insurance.
2. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
3. Acquire general Insurance Agency skills, administrative skills & settlement of claims under various circumstances
4. Acquire knowledge of Agriculture Insurance & Health & Medical Insurance and settlement of claims under various circumstances.
5. To know the preparation of Final Accounts with special reference to Fire and Marine Insurance

### **SYLLABUS**

#### **Unit-I: Introduction:**

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

#### **Unit-II: Motor Insurance:**

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



### **Unit-III:Fire&MarineInsurance:**

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

### **Unit-IV:AgricultureInsurance&Health&MedicalInsurance:**

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop InsuranceVsAgriculturalrelief -Considerations inCrop insurance -LiveStockInsurance-TypesofPolicies-CalculationofPremium-Riders-ComprehensivePlans-PaymentofClaims

### **Unit-V:Unit-V:Accounts of General Insurance Companies-**

Preparation of Final Accounts with special reference to Fire and Marine Insurance (Including Problems)

### **III:References:**

1. M.N.Mishra,InsurancePrinciplesandPractices, Chand&Co,NewDelhi.
2. M.N.Mishra,ModernConceptsofInsurance,S.Chand&Co.
3. P.S.Palandi, Insurancein India,ResponseBooks–SagarPublications.
4. C.Gopalkrishna,Insurance–  
PrinciplesandPractices,SterlingPublishersPrivate Ltd.
5. G.R.Desai, LifeInsurancein India, MacMillanIndia.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

**DEPARTMENT OF COMMERCE**

**B.Com (GENERAL)–Semester–V**

**COURSE CODE: COMG-DM-V**

**PAPER: 5E-DIGITAL MARKETING**

**(Skill Enhancement Course (Elective), 4Credits)**

**Time : 3 hours**

**Max Marks: 70**

**I. Learning Outcomes**

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

- a. Analyze online Micro and Macro Environment
- b. Design and create website
- c. Discuss search engine marketing
- d. Create blogs, videos, and share

**SYLLABUS**

**Unit 1 : Introduction:**

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

**Unit–2: Web site planning and creation:**

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

### **Unit3: Search Engine Optimization (SEO):**

Meaning–HistoryandgrowthofSEO–ImportanceofSearchEngine-  
OnpageOptimization – off page optimization – Role of Search Engine Operation-  
google Ad words –Search Engine Marketing: Campaign Creation–Ad Creation,  
Approval and Extensions.

### **Unit4:Social Media Marketing:**

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

### **Unit5:Emailmarketing:**

Meaning–Evolutionofemail–importanceofemailmarketing–  
DevelopmentandAdvancementsinemailmarketing–emailmarketingplatforms–  
creatingandTrackingemailers–create forms – create opt-in lists – mapping industry  
trends and eliminating spam messages.

## **II. References**

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henne berry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda Medial LC Portfolio 2013,
3. EpicContentMarketingbyJoePulizzi,McGraw-HillEducation,2013

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **B.Com (General)–Semester–V / VI**

#### **PAPER: 5F-SERVICE MARKETING**

#### **COURSE CODE: COMG-SM-V**

#### **(Skill Enhancement Course (Elective), 4Credits)**

### **I. Learning Outcomes**

**Max Marks: 70**

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

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

## **SYLLABUS**

### **Unit1: Introduction:**

Nature and Scope of servicesIntroduction: 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:**

CustomerRelationshipmarketing: Meaning  
Importanceofcustomer&customer'sroleinservicedelivery,Benefitsofcustomerrelationship,retentionstrategies.ServicesMarketSegmentation:- Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

## **UNIT4: Customer Defined Service Standards:**

Customer Defined Service Standards –Hard and Soft, Concept of Service Leadership and Service Vision- Meeting Customer Defined Service Standards –Service Flexibility Versus Standards - Strategies to Match Capacity and Demand-managing Demand and Supply of Service–applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

## **Unit5: Service Development and Quality Improvement:**

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

## **II. References**

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

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**B.COM (ACCOUNTING & TAXATION)–SEMESTER–V/VI**  
**COURSE 21C: E-FILING**  
**COURSE CODE: COMA&T-EFILL-V**  
**(SKILL ENHANCEMENT COURSE (ELECTIVE) 4 CREDITS )**  
**TIME: 3HRS** **MAX. MARKS: 70M**

**Learning Outcomes:**

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

1. To Understand the Indian Tax System and computation of Gross Total Income and understand the basic knowledge of GST.
2. The students will equip specialization in taxation system and various e-filing for individuals firms and companies.
3. To Enhance Electronic payment system and understand nonpayment and failure to comply.
4. To make students analyzing the returns and filing under GST of various forms.
5. To make students understand the penalties and prosecution under GST and evaluate differences between fees and penalties under various sections.

**SYLLABUS**

**UNIT1: Introduction, Nature and Scope:**

Income Tax Act 1961- Computation of Gross Total Income- Tax Liability – importance and scope of returns-Types of Assesses –under Income Tax and Goods and Service Tax.

**UNIT2:-Returns filing under Income Tax:**

Types of Returns-Mode of filing-Manual-

Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing for Individuals- ITR1, ITR2, ITR3, ITR4, For Firms and Companies ITR5, ITR6, ITR7.

**UNIT3:–Payment System, Penalties and Prosecution under Income Tax:**Electronic Payment System (eFPS)- Nonpayment, failure to comply,- Concealment-, Book Audit, Loans-International transactions,TDS

**UNIT4:-Returns filing under Goods Service Tax:**  
GSTR1,GSTR1,GSTR2, GSTR2A,GSTR3B, GSTR4,GSTR5, GSTR6

**UNIT5.–Penalties and Prosecution under GST:**  
Differencesbetweenfeesandpenalty-Typesofpenalties undersection122to138

## **II. References:**

1. VarunPanwar,JyothiMahajanIntroductiontoefilingreturnsMKMPublishers
2. HemachandjainandH.N.TiwariComputerApplicationinBusinessTaxman’sPublication.
3. SusheelaMadanComputerApplicationinBusinessMKMPublishers
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)

WebresourcessuggestedbytheTeacherconcernedandtheCollegeLibrarianincludingreading material.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**

**B.Com (Accounting & Taxation)–Semester–V**

**Course5E: E COMMERCE**

**COURSE CODE: COMA&T-ECOM-V**

**(Skill Enhancement Course) (Elective 4Credits)**

**Time:3Hrs**

**MaxMarks: 70 M**

**LearningOutcomes:**

Bythe completion of thecourse, thestudents areableto

1. Understandthemechanismofecommerce
2. Equipsspecializationin websitedesigningfor ecommerce
3. Enhancetheirskillsinoperationalservicesof ecommerce
4. Involveinactivitiesofecommerce
5. Ableto create awareness amongthepubliconecommerceactivities

**Syllabus**

**UNIT1:Introduction,NatureandScope Introduction-**

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

**UNIT2:-EnvironmentalandTechnical support Aspects:**

TechnicalComponents-Internetanditscomponentstructure-InternetVs Intranet,VsExtranetand their differences-Website design- its structure-designing, developing and deploying thesystem-

**UNIT3.–SecurityandLegalAspects:**

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act2000.

**UNIT4.-OperationalServicesof eCommerce :**

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

**UNIT5.–EPaymentSystem:**

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, InternetBanking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay,BHIMEtc.)UnstructuredSupplementaryServicesData(BankPrepaidCard,Mobilebanking)-



## References:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application.McGraw HillEducation
2. Bajaj,D.Nag,ECommerce, TataMcGrawHillPublication
3. WhitelyDavid , E-Commerce,McGrawHill
4. TNChhabra,ECommerce,DhanapatRai&Co
5. DaveChaffey,E BusinessandECommerceManagement,PearsonPublication
6. Dr.PratikkumarPrajapati,Dr.M.Patel,ECommerce,RedshinePublication

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **B.Com (BANKING) Semester– V / VI**

#### **COURSE CODE: COMBAN-EXIM-V**

### **5F-EXPORT IMPORT PROCEDURE & PRACTICE** **(Skill Enhancement Course (Elective), 4Credits)**

#### **I. Learning Objectives :**

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

- 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**

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

Objectives of EXIM policies – Role of export houses in the development of economy – state Trading Corporations and SEZs – Flow of procedure for export and import process.

##### **UNIT 2 : Product planning and for Import and Export :**

Export promotion Councils in India and commodities Board of India – Its Functions and their role - Registration cum Membership Certificate(RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC).

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

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

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

**Factors** determines for payment and methods of Receiving Amount – Payment in Advance –

Documentary Bills – Documentary credit under Letter of Credit – Different types of Letters of Credit – Open amount with periodical settlement.

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

Cargo Insurance (Marine – Types of Marine insurance policies – Kinds of losses – Shipment of goods – Clearing and forwarding agents – its role and significance – Classification of services Essential and Optional services – Clearance Procedures for export of goods.

## **III.References :**

- 1.Rama Gopal. C; Export and Import Procedure – New Age International Publishers
2. Neelam Arora, Export and Import Procedure & documentation – Himalaya Publishing House
3. Dr. Swapna Pilai , Export and Import Procedure & documentation – Sahityabhavan Publications .
4. Sudhir Kochhar, Export Import Procedure – Aggarwal Book house.

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **B.COM (ALL PROGRAMMES)**

#### **III B. Com - Semester-V/ VI**

### **COST CONTROL TECHNIQUES**

#### **COURSE CODE: COM-CCT-V**

#### **Course Outcomes:**

Upon completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify the 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, fixing of the selling price, make or buy decisions.

### **SYLLABUS**

#### **Unit1: 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.

#### **Unit2: Activity Based Costing**

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

#### **Unit3: 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

#### **Unit4: 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.

## **Unit5: Application of Modern Techniques**

Kaizen Costing – Introduction – objectives – scope –Principles – 5S (Sort, Set in Order,Shine, Standardize and Sustain) in Kaizen Costing– Advantages and Disadvantages ofKaizenCosting.LearningCurveAnalysis – conceptand Application.

### **References**

1. Costand ManagementAccountingby S.P. Jainand KLNarang.
2. CostAccountingbyM.C.Shukla,T.S.Grewal&DrM.P.Gupta,S.ChandandCompany PrivateLimited, New Delhi.
3. CostAccounting:Principles&PracticeBookbyM.N. Arora,VikasPublishingHousePrivateLtd.
4. AdvancedCostAccounting:JKMitra,NewAgeInternational

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **III Year B. Com.–Semester–V / VI**

#### **COURSE CODE: COM-MA-V**

#### **MANAGEMENT ACCOUNTING**

#### **Objectives:**

- Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Prepare various costing schedules where an analysis of cost classification, behavior and type.
- To enable the student to analyze the financial statements by applying various tools and interpret the results of financial statement analysis.
- To critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques.

#### **SYLLABUS**

#### **Unit–I: Management Accounting:**

Interface with Financial Accounting and Cost Accounting – Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems)

#### **Unit–II: Ratio Analysis:**

Classification - Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems)

#### **Unit–III: Funds Flow Statement:**

Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems)

#### **Unit–IV: Cash Flow Statement:**

Concept of cash flow – Preparation of cash flow statement-Uses and limitations of cash flow analysis (including problems)

#### **Unit–V: Break – Even Analysis and Decision Making:**

Calculation of Break - even point –Uses and limitations –Margin of safety–Make/ Buy Decision- Lease/own Decision (including Problems)

#### **Reference Books:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**(W.E.F.2020-21 ADMITTED BATCH)**  
**COURSE CODE: COMBAN-LSP-V**  
**LOGISTICS SERVICES & PRACTICE**

**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**

**UNIT I: Introduction**

Logistics - meaning   Principles of Logistics-Technology & Logistics – Informatics – Types of Logistics - 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 – Differences between Global Logistics and Domestic Logistics.

### **UNIT3:Inventory**

NeedofInventoryTypesofInventories BasicEOQModel Classificationofmaterial  
ABCAnalysis VED,HML,-MaterialRequirementPlanning(MRP)  
meaningandAdvantages Materialshandlingand storagesystemsPrinciples of Materials  
Handling.

### **UNIT4:Ware housing & Distribution Operations**

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

### **UNIT5:RetailLogisticsandSupplyChainManagement**

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

### **References**

1. VinodVSople(2009) LogisticManagement(2ndEdn.)Pearson Limited.
2. Logistics Management for International Business: Text and  
Cases,Sudalaimuthu &AnthonyRaj, PHILearning,First  
Edition,2009.
3. Fundamentals of Logistics Management (The Irwin / McGrawHill Series  
inMarketing),Douglas Lambert, James R Stock, Lisa M. Ellram,  
McGrawhill/Irwin,FirstEdition,1998.
4. Fundamentals of Logistics Management, David Grant, Douglas M.  
Lambert,James R.Stock, Lisa M. Ellram,McGrawHill  
HigherEducation,1997.
5. LogisticsManagement, IsmailReji,ExcelBook,FirstEdition,2008.



**Course Objectives, Learning Outcomes, Syllabus,  
Blueprints, Model Question Papers for the  
SEC/MDC/AECC/LSC/SDC of  
Commerce Department**

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**INVESTMENT PLANNING**  
***AS PART OF SKILL DEVELOPMENT COURSES***  
***UNDER CBCS FRAME WORK W.E.F A.Y.2023-24***  
**COURSE CODE: 2SK-IP**  
**SEMETER –II (ALL PROGRAMMES)**  
**PROGRAMME: FOUR-YEAR UG HONOURS PROGRAMME**

**CREDITS: 2**

**2 Hours/ Week**

**Objectives:**

The objective of the course is to make the students familiarize with the concepts of investment, associated risks along with the regulatory authorities that monitor the capital market.

**Course Outcomes:**

After the completion of the course, student will be able to:

1. To understanding the investment and speculation, features of good investment.
2. To understanding the return and risk and measurement of security returns.
3. To understanding the construction of investment portfolio and SEBI Guidelines.

**UNIT-I**

**Investment:**

Attributes of Investment, Investment and speculation, Features of a good Investment, Investment Process. Investment Avenues–Types. Tax saving options.

**UNIT-II**

**Return and Risk:**

Meaning and Measurement of Security Returns. Meaning and Types of Security Risks- Systematic Vs Non-systematic Risk. Measurement of Total Risk – Intrinsic Value Approach to Valuation of Bonds and Shares.

**UNIT-III**

**Portfolio:**

Choosing the right Investment options, Construction of Investment portfolio, and Portfolio management. Investor Protection Guidelines of SEBI– SEBI Investment Advisors Regulations.

### **Hands on Activities:**

1. Group/Individual presentations on Investment Alternatives (Advantages, Suitability and Limitations).
2. Calculation of Stock Return and Risk from historical data of NSE and BSE.
3. To make comparative analysis between various stocks using excel.

### **References:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGrawHill.
2. Bhalla VK, Investment Management, S.Chand.
3. Donald E.Fischer, Ronald J.Jordan, Security Analysis and Portfolio Management; Prentice Hall of India.
4. Preeti Singh, Investment Management, Himalaya Publishers.
5. Pitabas Mohanty Spreadsheet Skills for Finance Professionals Taxmann Publications.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**

**SYLLABUS OF**  
**RETAILING**

***AS PART OF SKILL DEVELOPMENT  
COURSES UNDER CBCS FRAME WORK  
WITH EFFECT FROM 2020-21***

**PROGRAMME: FOUR-YEAR UG HONOURS PROGRAMME**

***(To be Implemented from 2020-21 Academic Year)***

# **GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

## **DEPARTMENT OF COMMERCE**

### **B.A, B.COM & B.SC PROGRAMMES REVISED CBCS W.E.F 2020 -21 SKILL DEVELOPMENT COURSES COMMERCE STREAM**

#### **RETAILING**

**Total 30hrs (02hrs/wk)      02 Credits &      Maximum: 50Marks**

#### ***Objectives:***

The objective of the course is to make the students familiarize with the concepts of Retailing, Store location along with the merchandise planning and monitor the human resource planning in retailing.

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

After successful completion of this course, the students are able to;

1. Know the retailing business, its growth in India and social impact
2. Understand the organization and supply in retailing
3. Comprehend the opportunities and challenges in retailing
4. Learn the functions that support outlet operations, sales and services
5. Create a shopping experience model that builds customer loyalty and business promotion

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

##### **Unit I: 06hrs**

Introduction-Retailing-Definition–Role of Retailing-Types of Retailing–  
Factors influencing the Growth of Retailing in India.

##### **Unit II: 10 hrs**

Store location – factors influencing selection of location - Types of retail outlets -  
store design & operations-Merchandise planning-Administrative mechanism

##### **Unit III: 10hrs**

Human resources in retailing - Job profile- Services to customers – Customer care  
-Communications with customers - Visual merchandising – enhancing customer  
loyalty and Sales promotion.

### **Recommended Co-curricular Activities(04hrs):**

1. Collection of information on local retailing
2. Invited lecture/skills training by a local expert
3. Visit near-by stores / Godowns/warehouses and prepare study projects
4. Field training during leisure hours
5. Assignments, Group discussion, Sharing of experience etc.

### ***Reference books:***

1. .Swapnapradhan.R.M- Retail Management-Tata McGraw Hill
- 2 Berman, Barry & Evans - Retailing Management- A strategic Approach– Pearson Publications
3. Lamba.A.J.-The Art of Retailing-Tata McGraw Hill Publications
4. Websites on Retailing.

**Course Objectives, Learning Outcomes, Syllabus,  
Blueprints, Model Question Papers for the  
AECC of  
Commerce Department**

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**AECC (Ability Enhancement Certificate Course)**  
**For B.Com (Honors) Computers & B.Com (Honors) Finance**  
**First Semester Students**  
**On**  
**“BASICS OF ONLINE SHOPPING”**

**Eligibility for admission:** Candidate for admission to the Course shall be required to have passed the +2 in State or central board of examinations.

**Duration of the course:** The course shall extend over a period of 30 Days (2 hours per week)

**Medium of instruction and examinations:** The medium of instruction and examinations shall be in English.

**Note:** An Internal Evaluation will be for 50 Marks and the learner will be given 2 credits after the completion of the course.

**Objectives:**

- To give certain professional skills needed to students in the processing of online shopping, major e-commerce platforms.
- To introduce basics in product research and selection and making a purchase
- Identify the secure websites, secure payment methods.

**Course Outcomes:**

After the completion of the course, student will be able to:

1. To understanding the importance of Online shopping and major ecommerce platforms.
2. To understanding the credit, debit card safety, tracking shipment.
3. To understanding the secure payment methods and practices managing online privacy settings.



**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**

**DEPARTMENT OF COMMERCE**

**SYLLABUS OF**

**BASICS OF ONLINE SHOPPING**

**BCOM (HONORS) COMPUTER APPLICATIONS & BCOM (HONORS) FINANCE**

**AS PART OF SKILL DEVELOPMENT COURSES**

**UNDER CBCS FRAMEWORK WITH EFFECT FROM 2023-24**

**PROGRAMME:FOUR-YEAR UG HONOURS PROGRAMME**

***(To be Implemented from 2023-24 Academic Year)***

***SYLLABUS***

**No. of Hours: 30**

**Unit – I: Introduction to Online Shopping:(10 Hours)**

Historical Overview of E-Commerce – E-Commerce Market Trends – Overview of Major e-commerce platforms – User registration and account setup – Exploring product categories – Searching and filtering options – Shopping using mobile apps – Mobile optimization and convenience.

**Unit – II: Product Research & Selection and Making a Purchase: (10 Hours)**

Analyzing user reviews – Identifying Discounts and Promotions – Price comparison – Identifying authentic products - Adding, removing and managing items in the shopping card – Credit/ Debit card safety – Confirming order – Tracking Shipment – Dealing with delivery delays and problems – Contracting Customer care.

**Unit – III Return, Refund & Customer Support and Online Shopping Safety: (10 Hours)**

Understanding returns Policies – Initiating return and refunds – Social responsibility in Online shopping – Supporting ethical and sustainable brands – Protecting personal information – Identifying secure websites – Secure Payment methods and practices – Managing Online Privacy settings.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**AECC (Ability Enhancement Certificate Course)**  
**For B.Com (Honors) Taxation Procedure & Practice**  
**First Semester Students**  
**On**  
**“FINANCIAL LITERACY FOR EVERYDAY LIFE”**

**Eligibility for admission:** Candidate for admission to the Course shall be required to have passed the +2 in State or central board of examinations.

**Duration of the course:** The course shall extend over a period of 30 Days (2 hours per week)

**Medium of instruction and examinations:** The medium of instruction and examinations shall be in English.

**Note:** An Internal Evaluation will be for 50 Marks and the learner will be given 2 credits after the completion of the course.

**Objectives:**

- To give certain professional skills needed to students in the processing of financial literacy and money management, credit card usage, investing basics and retirement planning.
- To introduce basic of insurance, investing real estate and tax planning.

**Course Outcomes:**

After the completion of the course, student will be able to:

1. To understanding the importance of Financial Literacy building a saving habit.
2. To understanding the credit scores and reports, Retirement plans and Social security basics.
3. To understanding the types of insurance, evaluating insurance needs, tax efficient investing strategies.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**

**ABILITY ENHANCEMENT CERTIFICATE COURSE IN**  
**“FINANCIAL LITERACY FOR EVERYDAY LIFE”**  
**I YEAR-- I-SEMESTER BCOM.**

**SYLLABUS**  
**No. of Hours: 30**

**Unit – I: Introduction to Financial Literacy & Money Management: (10 Hours)**

Understanding the importance of Financial Literacy – Setting Financial Goals – Basic Financial Terms and concepts – Creating Personal Budget – Tracking Income and Expenses – Strategies for Effective Money Management – Saving and Emergency Fund – Types of Bank Accounts – Online Mobile Banking – Understanding Interest Rates – Building a Saving Habit.

**Unit – II: Credit Card usage, Investing Basics & Retirement Planning: (10 Hours)**

Understating Credit Scores and Reports – Responsible Credit Card Use - Strategies for Debt Reduction – Introduction to Investing – Types of Investment Options – Risk vs. Return – Building an Investment Portfolio – Retirement Savings Accounts (401 (k), IRA, etc.) – Employer Sponsored Retirement Plans – Planning for Retirement Income – Social Security Basics.

**Unit – III Basics of Insurance, Investing in Real estate and Tax Planning: (10 Hours)**

Types of Insurance – Evaluating Insurance Needs – Choosing the Right Insurance Policies – Emergency and Disaster Preparedness – Renting vs. Owning – Home Buying Process – Home Maintenance and Repairs – Understanding different Types of Planning – Filing Income Tax Returns – Tax Deductions and Credits – Tax-Efficient Investing Strategies

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**AECC (ABILITY ENHANCEMENT CERTIFICATE COURSE)**  
**FOR B.COM (HONORS) GENERAL**  
**FIRST SEMESTER STUDENTS**  
**ON**  
**“MODERN OFFICE MANAGEMENT”**

**Eligibility for admission:** Candidate for admission to the Course shall be required to have passed the +2 in State or central board of examinations.

**Duration of the course:** The course shall extend over a period of 30 Days (2 hours per week)

**Medium of instruction and examinations:** The medium of instruction and examinations shall be in English.

**Note:** An Internal Evaluation will be for 50 Marks and the learner will be given 2 credits after the completion of the course.

**Objectives:**

- To give certain professional skills needed to students in the processing of modern office management, duties and responsibilities of office staff.
- To know the records management and handling the incoming and outgoing mails and document report writing.

**Course Outcomes:**

After the completion of the course, student will be able to:

1. To understanding the importance of Modern Office Management.
2. To understanding the records management and appropriate filing system.
3. To understanding steps in writing work place documents and quick tips for report writing.

**GOVT.COLLEGE FOR WOMEN (A), GUNTUR**  
**DEPARTMENT OF COMMERCE**  
**SYLLABUS OF**  
**MODERN OFFICE MANAGEMENT**  
**AS PART OF SKILL DEVELOPMENT**  
**COURSES UNDER CBCS FRAMEWORK WITH EFFECT FROM 2023-24**  
**PROGRAMME: FOUR-YEAR UG HONOURS PROGRAMME**  
*(To be Implemented from 2023-24 Academic Year)*  
**B.COM (GENERAL)**  
**MODERN OFFICE MANAGEMENT**

**Unit- I: Introduction to Modern Office Management (10 hours)**

Office what is a Business Enterprise? What is an Office? Who are Office Staff? What are the most Common Forms of Business Organization? What are the Advantages of Office Work? What are the Categories of Office Career and Job Classifications under Each Category? What are the Specific Skill Requirements for Office Jobs? Duties and Responsibilities of Office Staff

**Unit-II: Records management (10 hours)**

Records Management Objectives of Record Keeping; What is Filing? What are the Different Kinds of Filing System? Steps in Filing; Indexing; Selecting the Appropriate Filing System; How to handle Incoming & Outgoing Mails

**Unit –III: Document / Report writing (10 hours)**

Document/Report Writing Key points to write a document: The 5w-h plan for writing; Steps in writing workplace documents; Important things to remember when editing seven layout mistakes to avoid; Quick tips for report Writing; Basics of Meetings.

**Course Objectives, Learning Outcomes, Syllabus  
for**

**CERTIFICATE COURSE OF  
DEPARTMENT OF COMMERCE**



# **Govt. College for Women** **(AUTONOMOUS) - GUNTUR. 1942 (Estd.)** **College with Potential for Excellence**

## **DEPARTMENT OF COMMERCE** **CERTIFICATE COURSE IN** **GREEN MARKETING**

**Eligibility for Admission:** The students studying II B.Com are eligible to apply for the course.

**Duration of the Course:** 30 Hours are required to cover both theory & Hands on Practice session.  
(Daily 2 Hours for 15 Days)

**Medium of Instruction:** English is the medium of instruction for the Course.

### **Course Objectives:**

The course is designed to understand the importance of Green Marketing on consumer satisfaction and environmental safety. Green revolution, going green, environment protection and sustainable development have become the buzz words today. Consumers are gradually becoming conscious buying eco-friendly products. This course aims at understanding the concept of Green Products and Marketing. This course also revisits the factors that affect consumers' purchased

### **Learning Outcomes:**

- ❖ Explain green marketing and its importance to the environment from the perspective of consumers and businesses.
- ❖ Describe the current state of the environment resulting from
- ❖ The past and present practices of the human consumption.
- ❖ Understand the opportunities, challenges, and issues in designing and implementing green marketing strategies.

### **Unit I: Fundamentals of Green Marketing: (10 Hours.)**

Meaning & Concept & Evolution of Green Marketing, Types of Green Marketing, Difference in between Marketing & Green Marketing, Green Product - Green Marketing – Importance of Green Marketing – Importance of green marketing – Benefits of Green Marketing – Adoption of Green Marketing – Green Marketing Mix – Strategies to Green Marketing.

## **Unit II: Segmentation of Green Marketing: (10Hours.)**

Green Spinning – Green Selling – Green Harvesting –Green Washing – Climate Performance Leadership Index Promotional Channels of Green Marketing.

## **Unit III: Green Marketing Policies: (10Hours.)**

Introduction to Green Marketing Policy & Process, Green Firms – HCL's Green Management Policy – IBM's Green Solutions – Indus Ind Bank's Solar Powered ATMs – ITCs Paper Kraft –Maruti's Green Supply Chain – ONCGs Mokshada Green Crematorium – Reva's Electric Car –Samsung's Eco-friendly handsets – Wipro Infotech's Eco-friendly computer peripherals.

### **Text Books:**

- ❖ Green Marketing Management by Robert Dahlstrom, Cengage Learning India. Latest Edition.
- ❖ Green Marketing -Concepts, Literatures and Examples. M.Meera. Evince Publishing.





**Govt. College for Women**  
**(AUTONOMOUS) - GUNTUR. 1942 (Estd.)**  
**College with Potential for Excellence**

**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN**  
**SMALL BUSINESS ESTABLISHMENT**  
**EXAMINATION & EVALUATION**

**No. of Hours: 30**

**Max. Marks: 50**

After completion of 30 Teaching Hours (Both Theory & Hands on Experience), students have to take the Course End Examination. The Exam consists of 25 Multiple Choice Questions and each question carries 2 Marks. It will be conducted in Online Mode with the duration of 30 Minutes. A student has to get minimum 25 Marks (50%) to pass the Exam and to get Course Completion Certificate.



**Govt. College for Women**  
**(AUTONOMOUS) - GUNTUR. 1942 (Estd.)**  
**College with Potential for Excellence**

**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN**  
**SMALL BUSINESS ESTABLISHMENT**

**Eligibility for Admission:** The students studying II B.Com are eligible to apply for the course.

**Duration of the Course:** 30 Hours are required to cover both theory & Hands on Practice session.  
(Daily 2 Hours for 15 Days)

**Medium of Instruction:** English is the medium of instruction for the Course.

**Objectives of the Course:**

- To equip the students with knowledge and skills to establish their own business organization.
- To give hands on experience to the students in selected business ideas

**Course Outcomes:**

- To provide students with a comprehensive understanding of small business establishment, its historical evolution, and the significance of small businesses in the modern economy.
- To help students assess various forms of business organizations, factors influencing the choice of the appropriate structure, and equip them with skills for idea generation and opportunity recognition.



**Govt. College for Women**  
**(AUTONOMOUS) - GUNTUR. 1942 (Estd.)**  
**College with Potential for Excellence**

**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN**  
**SMALL BUSINESS ESTABLISHMENT**  
**SYLLABUS**

**No. of Hours: 30**

**Max. Marks: 50**

**CHAPTER 1:** Introduction to Small Business Establishment - Meaning and Significance - Evolution - Factors Influencing - Characteristics - Types - Functions - Problems and Challenges in Small Business Establishment. (8 Hours)

**CHAPTER 2:** Forms of Business Organizations - Classifications - Factors Influencing Choice of Business Organization - Idea Generation and Opportunity Recognition - SWOT Analysis - Sources of New Ideas for Entrepreneurs - Techniques for Generating New Ideas - Steps in Opportunity Recognition and Tapping. (10 Hours)

**CHAPTER 3:** Hands-on practical sessions on Dishwash Liquid – Hand Wash - Vaseline Making – Floor Cleaner – Soap Making – Candle Making. (12 Hours)

**REFERENCES:**

1. Fundamentals of Entrepreneurship And Small Business Management - Vasant Desai
2. Entrepreneurship Development - S. Anil Kumar.
3. Entrepreneurship - Rajeev Roy
4. Fundamentals of Business Organization and Management - Y.K. Bhushan.



**Govt. College for Women**  
**(AUTONOMOUS) - GUNTUR. 1942 (Estd.)**  
College with Potential for Excellence

**DEPARTMENT OF COMMERCE**  
**CERTIFICATE COURSE IN**  
**SMALL BUSINESS ESTABLISHMENT**  
**EXAMINATION & EVALUATION**

**No. of Hours: 30**

**Max. Marks: 50**

After completion of 30 Teaching Hours (Both Theory & Hands on Experience), students have to take the Course End Examination. The Exam consists of 25 Multiple Choice Questions and each question carries 2 Marks. It will be conducted in Online Mode with the duration of 30 Minutes. A student has to get minimum 25 Marks (50%) to pass the Exam and to get Course Completion Certificate.



## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

### **MINOR**

### **Subject: FINANCIAL MANAGEMENT**

w.e.f. AY 2023-24

#### **COURSE STRUCTURE**

<b>Semester</b>	<b>Course Number</b>	<b>Course Name</b>	<b>No. of Hrs/Week</b>	<b>No. of Credits</b>
<b>II</b>	1	Fundamentals of Financial Management	4	4
<b>III</b>	2	Money, Banking and Financial Markets	4	4
<b>IV</b>	3	Derivatives & Risk Management	4	4
<b>IV</b>	4	Portfolio Management	4	4
<b>V</b>	5	Stock Market Operations	4	4
<b>V</b>	6	Project Management	4	4

## **SEMESTER-II**

### **COURSE 1: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

Theory

Credits: 4

4 hrs/week

#### **Course Objectives:**

1. To enable the students to understand the various functions of financial management.
2. To acquire knowledge on financing decisions.
3. To gain knowledge on Long term Investment decisions.
4. To impart knowledge on Short term Investment decisions.
5. To acquire knowledge on Dividend decisions.

#### **UNIT – I: FINANCIAL MANAGEMENT**

Meaning, Nature, Scope of financial management. Financial management goals: Profit maximization, Wealth maximization. Finance functions- Investment, financing and Dividend Decisions.

#### **UNIT – II : COST OF CAPITAL**

Meaning and significance of cost of capital, Calculation of cost of debt, Preference Capital, Equity Capital and retained earnings. Capital structure, Theories of Capital structure: Traditional and MM Hypothesis, Determining capital structure in practice, Capital structure planning, Operating and Financial leverages.

#### **UNIT – III : CAPITAL BUDGETING**

Nature of investment decisions; investment evaluation criteria - Accounting Rate of Return, Payback Period, Net Present value, Internal Rate of Return and Profitability Index.

#### **UNIT – IV : WORKING CAPITAL**

Meaning, significance and types of working capital; Determinants of Working Capital, Sources of working capital; Management of Inventories, Management of Cash; management of Accounts Receivables.

#### **UNIT – V : DIVIDEND DECISIONS**

Types of dividend, Dividend Models, Determinants of dividend policies, Practical aspects of dividend.

### **Recommended Books:**

1. Khan & Jain, Financial management ,TMH Publishers.
2. I M Pandey financial management, Vikas publications
3. Prasanna Chandra financial management, TMH publishers
4. R K Sharma & Seshi Guptha financial management, Kalyani publishers
6. Rohit Srivastav financial management, Oxford publishers

## **SEMESTER-III**

### **COURSE 2: MONEY, BANKING AND FINANCIAL MARKETS**

Theory

Credits: 4

4 hrs/week

#### **Course Objective:**

1. To analyse the impact of money on some of the economy's key variables such as interest rates, inflation, and the banking industry.
2. To exposes students to the theory and functioning of the monetary and financial sectors of the economy.
3. To study the organization, structure and role of financial markets and institutions.
4. To examine interest rates, monetary management and instruments of monetary control.
5. To study the Financial and banking sector reforms and monetary policy with special reference to India.

#### **UNIT I : MONEY**

Meaning, functions and classification, Role of money in capitalist, socialist and mixed economies, theories of money supply determination. RBI approach to money supply; High powered money and money multiplier. Monetary standards – Metallic and paper standards, system of note issues in India. RBI approach to money supply; High powered money and money multiplier.

#### **UNIT II : BANKING**

Types of Banks. Functions of Commercial banks. Process of credit creation, Purpose and limitations. Liabilities and assets of banks. Commercial banking in India, Nationalization of commercial banks in India. Recent reforms in banking sector in India.

#### **UNIT III: CENTRAL BANKING**

Functions of Central Bank. Quantitative and qualitative methods of credit control- Bank rate policy, Open market operations, Cash reserve ratio and selective methods. Role and functions of the Reserve Bank of India.



## **UNIT IV : FINANCIAL INSTITUTIONS, MARKETS, INSTRUMENTS AND FINANCIAL INNOVATIONS**

Role of financial markets and institutions, Structure of money market and capital market — Call money market. Treasury bill market, Commercial bill market including commercial paper and certificate of deposits, Government securities market, Primary and secondary market for securities. Financial sector Reforms in India, Role of Financial Derivatives  
Financial Institutions: Types; Banking and Non-Banking Financial Institutions.

## **UNIT V: INTEREST RATES**

Interest Rates Determination; sources of interest rate differentials; theories of term structure

### **Recommended Books:**

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education.
3. Rakesh Mohan, Growth with Financial Stability- Central Banking in an Emerging Market, Oxford University Press, 2011. 32
4. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.
5. M. Y. Khan, Indian Financial System, Tata McGraw Hill.

## **SEMESTER-IV**

### **COURSE 3: DERIVATIVES & RISK MANAGEMENT**

Theory

Credits: 4

4 hrs/week

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#### **Course Objectives:**

1. To understand derivatives market
2. To understand derivatives trading in India and regulatory framework.
3. To train the student with required skills for pricing of futures.
4. To train the student with required skills for pricing of options
5. To enable the student to explore hedging strategies to mitigate risk in business operations.

#### **UNIT I : INTRODUCTION TO DERIVATIVES**

Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

#### **UNIT II : INTRODUCTION TO OPTIONS**

Basic Hedging practices, Forward contracts, Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures, Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

#### **UNIT III : INTRODUCTION TO OPTIONS**

Option terminology and Types, Index derivatives, European and American calls and puts, Exotic and Asian Options, Strategies and Pay-offs, Option Pricing and Put-Call parity.

#### **UNIT IV : SWAPS**

Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps.

#### **UNIT V : RISK MANAGEMENT WITH DERIVATIVES**

Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

### **Recommended Books:**

- 1.** Hull C.John, “Options, Futures and Other Derivatives”, Pearson Educations Publishers.
- 2.** N.D.Vohra & B.R.Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
- 3.** D.C.Parwari, Financial Futures and Options, Jaico Publishing House.
- 4.** T.V.Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.
- 5.** S.L.Gupta, Financial Derivatives, Prentice Hall of India.

## **SEMESTER-IV**

### **COURSE 4: PORTFOLIO MANAGEMENT**

**Theory**

**Credits: 4**

**4 hrs/week**

#### **Course Objectives:**

1. To familiarize students with recent changes and elements of portfolio management
2. To understand the various tools used in the evaluation process of investment avenues.
3. To understand the financial environment.

#### **UNIT I : PORTFOLIO MANAGEMENT**

Concept of Investment- Investment Vs Speculation. Security Investment Vs. Non-security forms of Investment - Investment Environment in India. Investment Process – Sources of Investment Information.

Meaning of Portfolio management- nature and Scope of Portfolio management- Portfolio Management Process- calculation of return on portfolio and risk on portfolio.

#### **UNIT II : RISK AND RETURNS**

Meaning- Types of risk-Calculation of risk-Standard Deviation and variance-Beta estimation Alpha and Beta Coefficient-Covariance- Investor's attitude towards risk and return. Meaning- Types of return- calculation of return on a single security- Arithmetic mean and Geometric mean-historical return and return relative- Probability distribution- Expected return.

#### **UNIT III: BASICS OF PORTFOLIO MANAGEMENT IN INDIA**

SEBI guidelines for investor protection- Portfolio Manager- who can be a Portfolio Manager SEBI guidelines for Portfolio Manager- Portfolio Management service and method of operation- Function of a Portfolio Manager- Career in Portfolio Management.

#### **UNIT IV: PORTFOLIO MODELS**

Elements of Portfolio Management - Portfolio Models - Markowitz Model, Efficient Frontier and Selection of Optimal Portfolio. Sharpe Single Index Model and Capital Asset Pricing Model, Arbitrage Pricing Theory.

## **UNIT V:**

Portfolio theory: Markowitz Theory - Portfolio Management - Sharpe's Model- Jensen and Treynor Model. (Simple problems)

## **Recommended Books:**

1. Priti Singh- Portfolio Management-Himalaya Publications.
2. V.K Avadhani-Security Analysis and Portfolio Management-HPH
3. Fischer and Jordan- Security Analysis and Portfolio Management-Prentice Hall
4. Prasanna Chandra- Security Analysis Investment management .
5. Sudhindra Bhatt, Security Analysis and Portfolio management, Excel Books.

## SEMESTER-V

### COURSE 5: STOCK MARKET OPERATIONS

**Theory**

**Credits: 4**

**4 hrs/week**

#### Course objectives:

- To make the student understand the Capital Markets' scenario
  - To make the student understand the nature and significance of stock markets
- To understand the process of listing of stocks.
- To provide an overview of the Stock Market Indices.
- To impart basics of the commodity and currency markets.

#### UNIT I : CAPITAL MARKETS IN INDIA

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.

#### UNIT II : STOCK EXCHANGES

Meaning, Nature and Functions of Secondary Market – Organization and Regulatory framework for stock exchanges in India – SEBI: functions and measures for secondary market – Overview of major stock exchanges in India.

#### UNIT III : LISTING OF SECURITIES

Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.

#### UNIT IV : STOCK MARKET INDICES

**Stock Market Indices:** Meaning, Purpose, and Construction in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – BSE indices (briefly) – NSE indices – S&P CNX Nifty.

## **UNIT V : COMMODITY AND CURRENCY MARKETS**

Commodity exchanges : evolution and history – governing regulations – price –risk management – commodity exposure – hedge accounting – currency futures – managing exchange rate – carbon markets – weather derivatives – ETFs – Purpose, Importance, types , construction.

### **Recommended Books:**

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
2. Dr. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.

## SEMESTER-V

### COURSE 6: PROJECT MANAGEMENT

**Theory**

**Credits: 4**

**4 hrs/week**

#### Course Objectives:

1. To enable the student to conduct preliminary screening of project.
2. To gain knowledge on conducting the studies of market, technical and operational feasibility of the Project.
3. To analyse the financial viability of the project.
4. To provide insight into implementation and abandonment of project.

#### UNIT I

**Project Management;** Meaning, Characteristics and importance project management; Classification of Projects, Project Life Cycle and its Phases- identification, formulation and implementation.

#### UNIT II

**Appraisal of Projects** – Market feasibility, technical feasibility, financial feasibility - – feasibility report. . Financial Appraisal of a Project – Project Evaluation Techniques – traditional and modern (theory only).

#### UNIT III

**Project Financing;** Project Financing Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, financing through markets and public issues, Term loans and debentures.

#### UNIT IV

**Project Implementation and Control:** Organizing human resources, systems and procedure for project implementation. Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control.

#### UNIT V

**Social Cost benefit Analysis:** The rationale for Social cost benefit analysis, UNIDO approaches for Social Cost benefit analysis, Methods followed by Financial Institutions. Project Scheduling: PERT and CPM networks.



### **Recommended Books:**

1. Gido: Effective Project Management, Thomson.
2. Prasanna Chandra, Projects, Planning, Analysis, Selection, Financing, Implementation and Review, Tata McGraw Hill Company Pvt. Ltd.
3. Damodaran, Corporate Finance, John Wiley Publications.
4. Erhardt & Brigham, Principles of Corporate Finance, Thomson.
5. Singh M.K, Project Evaluation and Management.

## **PAPER WISE STRUCTURE**

**SYLLABUS, BLUEPRINTS, MODEL QUESTION PAPERS**

**FOR B.COM (CA)**

**(MINOR: FINANCIAL MANAGEMENT)**

**GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR**

**DEPARTMENT OF COMMERCE**

**I YEAR B.COM (MINOR) (CA) - SEMESTER-II**

**FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Course Code:**

**4hrs/week**

**Credits:4**

**Marks: 60M**

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**Course Objectives:**

1. To enable the students to understand the various functions of financial management.
2. To acquire knowledge on financing decisions.
3. To gain knowledge on Long term Investment decisions.
4. To impart knowledge on Short term Investment decisions.
5. To acquire knowledge on Dividend decisions.

**Learning outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Financial Management with basics of along with the Profit Maximization, Wealth Maximization.
- The ability to understand the Cost of Capital Structure theories.
- The application of Capital Budgeting to solve working capital structure and dividend decisions.

**SYLLABUS**

**UNIT – I: FINANCIAL MANAGEMENT**

Meaning, Nature, Scope of financial management. Financial management goals: Profit maximization, Wealth maximization. Finance functions- Investment, financing and Dividend Decisions.

**UNIT – II : COST OF CAPITAL**

Meaning and significance of cost of capital, Calculation of cost of debt, Preference Capital, Equity Capital and retained earnings. Capital structure, Theories of Capital structure: Traditional and MM Hypothesis, Determining capital structure in practice, Capital structure planning, Operating and Financial leverages.

### **UNIT – III : CAPITAL BUDGETING**

Nature of investment decisions; investment evaluation criteria - Accounting Rate of Return, Payback Period, Net Present value, Internal Rate of Return and Profitability Index.

### **UNIT – IV : WORKING CAPITAL**

Meaning, significance and types of working capital; Determinants of Working Capital, Sources of working capital; Management of Inventories, Management of Cash; management of Accounts Receivables.

### **UNIT – V : DIVIDEND DECISIONS**

Types of dividend, Dividend Models, Determinants of dividend policies, Practical aspects of dividend.

### **Recommended Books:**

1. Khan & Jain, Financial management ,TMH Publishers.
2. I M Pandey financial management, Vikas publications
3. Prasanna Chandra financial management, TMH publishers
4. R K Sharma & Seshi Gupta financial management, Kalyani publishers
6. Rohit Srivastav financial management, Oxford publishers

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