



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

**COURSE
INFORMATION
BOOKLET**

2024-2025

**DEPARTMENT OF
COMMERCE**

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

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.

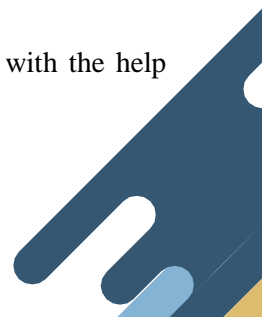
- **4.Program Specific Outcomes: B.COM (Computers)**

- **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.



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

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)

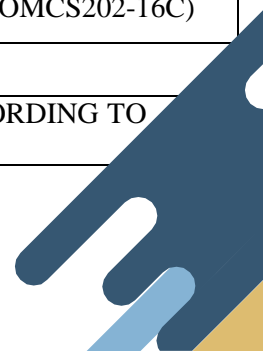
1. B.COM Honours General & B.COM GENERAL:

PROGRAMMES OFFERED		COURSES
B.Com Honours General (H201)	I SEM	1.FUNDAMENTALS OF ACCOUNTING- 1C CM01
		2.BUSINESS ORGANISATION A N D M A N A G E M E N T - 1C CM02
	II SEM	1.FINANCIAL ACCOUNTING – 1C CM03
		2.BUSINESS ENVIRONMENT–1C CM04
		3.COMPUTER APPLICATIONS (Minor)
B.Com Honours General (H201)	III SEM	1.ADVANCED ACCOUNTING- COMAA-03
		2. INCOME TAX –COMBS-03
		3.BANKING THEORY AND PRACTICE – COMGMKT-03
		4. BUSINESS LAWS
	IV SEM	1.CORPORATE ACCOUNTING – COM-CA-04
		2.COST MANAGEMENT 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)
	V SEM	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)
	VI SEM	LONG TERM INTERNSHIP Entire Fifth Semester according to APSCHE –CREDITS-12



2. B.Com HONOURS COMPUTERS & B.COM-COMPUTER APPLICATIONS:

PROGRAMMES OFFERED		COURSES
B.Com Honours Computers (H202)	I SEM	1.FUNDAMENTALS OF ACCOUNTING- 1C CM01
		2.BUSINESS ORGANISATION MANAGEMENT -1C CM02
	II SEM	1.FINANCIAL ACCOUNTING – 1C CM03
		FINANCIAL ACCOUNTING PRACTICAL COURSE
		2.OFFICE AUTOMATION TOOLS –1C CM OAT1
		OFFICE AUTOMATION TOOLS PRACTICALS COURSE -1C CM OATP1
B.Com Honours Computers (H202)	III SEM	1.ADVANCED ACCOUNTING-COMAA-03
		ADVANCED ACCOUNTING PRACTICAL COURSE
		2. INCOME TAX –COMCA-03
		INCOME TAX PRACTICAL COURSE
		3.Ecommerce & Web designing
		ECommerce &Web designing Practical Course
		4.Digital Marketing
		Digital Marketing Practical Course
	IV SEM	1.Corporate Accounting
		Corporate Accounting Practical Course
		2.Cost& Management Accounting
		Cost& Management Accounting Practical Course
		3.DBMS with Oracle
		DBMS with Oracle Practical Course
		4.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	V SEM	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 AND E-APPLICATION DEVELOPMENT (VI-COMCS202-16C)
		6. RTGS (VI-COMCS202-17C)
B.Com Computer Applications (COMCS202)	VI SEM	LONG TERM INTERNSHIP ENTIRE FIFTH SEMESTER ACCORDING TO APSCHE –CREDITS-12



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

PROGRAMMES OFFERED		COURSES
B.Com Honours Tax Procedures and Practice (H203)	I SEM	1.FUNDAMENTALS OF ACCOUNTING- 1C CM01
		2.BUSINESS ORGANISATION MANAGEMENT -1C CM02
	II SEM	1.FINANCIAL ACCOUNTING – 1C CM03
		2.FINANCIAL MANAGEMENT –1C CM04
		3.COMPUTER APPLICATIONS (Minor)
B.Com Honours Tax Procedures and Practice (H203)	III SEM	1.ADVANCED FINANCIAL ACCOUNTING-COMAA-03
		2. FINANCIAL MARKETS –COMFM-03
		3.FINANCIAL SERVICES – COM FS-03
		4. COST ACCOUNTING – COM CA-04
	IV SEM	1.CORPORATE ACCOUNTING – COM-CA-04
		2.ADVANCED FINANCIAL MANAGEMENT – COM-AFA-04
		3.SECURITY ANALYSIS -COMG/ CA/BAN-IT-4
		5.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	V SEM	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)
	VI SEM	LONG TERM INTERNSHIP Entire Fifth Semester according to APSCHE –CREDITS-12



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

PROGRAMMES OFFERED		COURSES
B.Com Honours Finance (H204)	I SEM	1.FUNDAMENTALS OF COMMERCE- 1C CM01
		2.BUSINESS ORGANISATION MANAGEMENT -1C CM02
	II SEM	1.INDIAN TAX SYSTEM– 1C CM03
		2. INCOME TAX –1C CM04
		3.COMMUNICATIVE ENGLISH (Minor)
B.Com Honours Finance (H204)	III SEM	1.INCOME TAX
		2. FUNDAMENTALS OF GST
		3.BUSINESS LAWS
		4. BANKING THEORY AND PRACTICE
	IV SEM	1.Assessment of Individuals & HUF
		2.Company Law
		3.Assessment of Firms, AOP & Societies
		4.SHORT TERM INTERNSHIP (DURING SUMMER VACATION) – CREDITS-4 (100 MARKS)
	V SEM	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)
	VI SEM	LONG TERM INTERNSHIP Entire Fifth Semester according to APSCHE –CREDITS-12



Semester wise & Course wise Syllabus

SEMESTER-I

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

I YEAR B.COM (GEN/CA/TPP/FINANCE) - SEMESTER-I

FUNDAMENTALS OF ACCOUNTING

Course Code: **ACADEMIC YEAR 2024-25**
Credits:4

4hrs/week
Marks: 60M

Semester:		Credits:	4
Offered to	B.Com Hons	Course Code	
Course Type	Major Core(Theory)	Year of Introduction	2024-25
Year of Revision:	--	Percentage of Revision:	--
Hours Taught	75hrs.Per Semester		
Course Prerequisites(if any): Intermediate level			

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

CO1: Identify transactions and events that need to be recorded in the books of accounts.

CO 2: Equip with the knowledge of accounting process and preparation of final accounts of sole trader CO3:

Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.

Unit-I-

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

Unit-II:

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

Unit-III:

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

Unit-IV:

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

Unit-V:

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

Test Book Preferred:

1. Financial Accounting By: S.P. Jain & K.L. Narang. Kalyani Publishers – New Delhi.

Reference text books:

2. Financial Accounting – Himalaya Publishers
3. Financial Accounting – Pragathi Prakash Publishers

Suggested Co-Curricular Activities:

1. Quiz Programs
2. Problem Solving Exercises
3. Seminar
4. Group Discussion on problems relating to topics covered by syllabus
5. Collection of proforma of bills and promissory notes
6. Examinations (Scheduled and surprise test)
7. Bridge Course for Non-commerce Students

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

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

BUSINESS ORGANISATION AND MANAGEMENT

Course Code: 4/5hrs/week Credits:4 Marks: 60M

Semester:		Credits:	4
Offered to	B.Com Hons	Course Code	
Course Type	Major Core (Theory)	Year of Introduction	2024-25
Year of Revision:	--	Percentage of Revision:	--
Hours Taught	75hrs. Per Semester		
Course Prerequisites (if any): Intermediate level			

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

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

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

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

Unit-V: Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation.

Reference Books:

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

SEMESTER-II

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

I YEAR B.COM (GEN/CA/FINANCE/TPP) - SEMESTER-II

COURSE CODE:

FINANCIAL ACCOUNTING

Theory

Credits:4

4/5hrs/week

Semester:		Credits:	4
Offered to	B.Com Hons	Course Code	
Course Type	Major Core(Theory)	Year of Introduction	2024-25
Year of Revision:	--	Percentage of Revision:	--
Hours Taught	75hrs.Per Semester		
Course Prerequisites(if any): Intermediate level			

Unit-I: Depreciation:

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

Unit-II: Provisions and Reserves:

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

Unit-III: Bills of Exchange:

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

Unit-IV: Consignment Accounts:

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

Unit-V: Joint Venture Accounts

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

Test Book Preferred:

1. Financial Accounting By: S.P. Jain & K.L. Narang. Kalyani Publishers– New Delhi. Reference text books: 1. Financial Accounting– Himalaya Publishers
2. Financial Accounting– Pragathi Prakash Publishers

Suggested Co-Curricular Activities:

1. Quiz Programs
2. Problem Solving Exercises, Seminar
4. Group Discussions on problems relating to topics covered by syllabus
5. Collection of proforma of bills and promissory notes
6. Examinations (Scheduled and surprise test)

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
I YEAR B.COM (CA) - SEMESTER-II
COURSE CODE: 2C-CM-03
COURSE3: FINANCIAL ACCOUNTING PRACTICAL COURSE
Practical Credits:1 2hrs/week

LAB EXERCISE

- Creating a Company; Configure and Features settings; Creating Straight line Ledgers and Groups; Stock Items and Groups.
- Depreciation and Provisions –
Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software/Package or in MS Excel.
- Bill of Exchange - Preparation of Accounts Using Accounting Software/Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software/Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

Course Assessment and Methods of Evaluation:

Student understanding will be evaluated with a combination of comprehensive of the subjects covered, as well as in formal written test, which includes an internal assessment 40 Marks and External Evaluation 60 Marks for theory and 50 marks for Practical Course.

Scheme of Practical Course

The division of marks is as follows.

Practical Programme Theory and Execution	Exam	Viva	Record	Total Marks	Max. Time
20M	20 M	5 M	5 M	50 M	2 Hours

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

I YEAR B.COM (GEN) - SEMESTER-II

COURSE4: BUSINESS ENVIRONMENT

Theory

Credits:4

4hrs/week

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:EssentialsofBusinessEnvironment,HimalayaPublishingHouse
2. FrancisCherunilam:BusinessEnvironment,HimalayaPublishingHouse
3. DrSSankaran::BusinessEnvironment, MarghamPublications
4. S.K.MishraandV.K. Puri :EconomicEnvironmentofBusiness, HPH
5. RosyJoshiandSangamKapoor:BusinessEnvironment,KalyanaiPublications
6. ACFernando: BusinessEnvironment,Pearson
7. DrVMuraliKrishna,BusinessEnvironment,SpectrumPublications
8. NamithaGopal,BusinessEnvironment,McGraw Hill

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

I YEAR B.COM (FINANCE) - SEMESTER-II

COURSE4: FINANCIAL MANAGEMENT

Theory

Credits:4

4hrs/week

CourseObjectives:

- 1.To help the student to develop cognizance and understanding of the overall role and Importance of financial management in corporate evaluation.
- 2.Communicate effectively using standard business terminology.

CourseOutcomes

- CO1: Impart thorough knowledge about financial management and how it has evolved over a Period of time.
CO2: able to identify the importance of financial planning for corporate companies.
CO3; Demonstrate knowledge of the value of money over the time and its uses.
CO4: Develop an idea about multiple sources of finance and analyse the main ways of raising Capital and their respective advantages and disadvantages in different circumstances.
CO5:..Analyse the complexities associated with management of cost of funds in the capital Structure.

Unit–I: Scope and Objective of Financial Management

12Hours

Meaning and Definition of Financial Management -Evolution of Financial Management-Nature, scope and importance of Financial Management –Goals /Objectives of Financial Management-Conflicts in Profit maximization and Wealth maximization.-Role and functions of Financial Manager- Relationship of Financial Management with related disciplines

Unit – II: Financial Planning

12Hours

Meaning and Definition of Financial plan - Objectives of Financial plan - Characteristics of a sound financial plan-Process of financial plan-Long term and Short term financial plans-Factors effecting financial plan - Limitations.

Unit–III Time Value of Money

15Hours

Concept of time value of money-Reasons why money in the future is worth less –than similar money today-Simple interest, compound interest and Effective rate of interest-Present value, Future value-Annuity, Sinking fund- Determination of doubling period.

Unit –IV: Sources of Finance

12Hours

Long-term Sources of Finance- Equity Capital, Preference share capital, Retained Earnings, Debentures or Bonds, Loans from Financial Institutions, Loans from Commercial Bank-Short term Sources of Finance.

Unit –V: Cost of Capital:

24Hours

Measurement of Cost of Capital- Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings -Weighted-Average Cost of Capital.

TextBooks:

KhanM. Y.andJainP. K.:FinancialManagement,TextandProblems,TataMcGrawHill,New Delhi.

References:PrasannaChandra:FinancialManagementTheoryandPractice,TataMcGrawHill,New Delhi.

SuggestedCo-CurricularActivities:

- ❑ powerpointpresentations
- ❑ role play
- ❑ Seminar
- ❑ ProblemSolvingExercises
- ❑ quizusinggoogleforms.
- ❑ Fieldtrips
- ❑

WebLinks:

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://www.managementstudyguide.com/financial-planning.htm>
3. https://en.m.wikipedia.org/wiki/Time_value_of_money
4. <https://efinancemanagement.com/sources-of-finance#:~:text=Sources%20of%20finance%20for%20business,and%20their%20source%20of%20generation>

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
I YEAR B.COM (TAX PROCEDURES AND PRACTICE) - SEMESTER-II
COURSE4: INDIAN TAX SYSTEM

Theory

Credits:4

4hrs/week

SYLLABUS

Learning Objectives:

1. To understand the constitutional provisions governing taxation in India
2. To create an understanding of the GST framework as well as taxes levied by State Government and Local Bodies
3. To understanding of the central and state powers of Taxation, Schedule VII of the Constitution of India and the amendments carried out to implement GST in India
4. To identify the different taxes imposed by the state government on the sale or purchase of goods and on professions
5. To identify the different taxes imposed by the local bodies such as tax on land and buildings, entertainment tax, and other state and local taxes.

Unit 1: Introduction:

Meaning of Tax, Taxation—Types of Tax- Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities (CBDT and CBIC) - Central and State Powers of Taxation Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.

Unit 2: Introduction to Goods and Services Tax:

Overview of GST: Pre- GST Tax Structure and Deficiencies- Genesis of GST in India- Concept of GST- Dual GST Model- Salient features of GST-Benefits of GST- Taxes Subsumed and Not Subsumed by GST- Structure of GST-SGST, CGST, UTGST and IGST- Features- Conceptual Differences between SGST, CGST and IGST-Constitutional provisions- GST Compensation Cess GST Council: Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.

Unit-3: Excise Duty and Its Provisions:

Introduction- Overview of Excise duty – Types of Excise duty- Excise duty before and after GST - Excise Duty on petroleum and liquor - Point of differences between excise duty and GST- Excise duty in various states.

Unit-4: Taxes of The State Government

Taxes on Sale or Purchase of Goods; Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes.

UNIT-5: Taxes of Local Bodies:

Tax on Land and Buildings (Property Tax); Entertainment Tax, identify other state & other taxes.

Reference Books:

1. Dr.Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publications.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications.
3. Naveen Mittal: Principals of Income Tax Law and Practice
4. CA Sanjay M Dhariwal : Goods and Services Tax
5. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
6. Income Tax (Direct & Indirect Taxes), Dr. RG Saha, Dr.UshaDevI N, Hp House.

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
I YEAR B.COM (TAX PROCEDURES AND PRACTICE) - SEMESTER-II
COURSE4: INCOME TAX -I

Theory

Credits:4

4hrs/week

SYLLABUS
INCOME TAX- I

LEARNING OBJECTIVES:

- To understand the basic knowledge about Indian Tax System
- The students are able to know the basic concepts of Income tax, exempted incomes and residential status.
- To acquire knowledge to compute Income from Salary and Income from House Property

COURSE OUTCOME

- The course aims to help students to comprehend the basic knowledge of the laws governing to Income Tax.

UNIT-I INTRODUCTION

Meaning of tax-objectives-types of taxes- structure of Indian tax system- definitions, Agricultural income, assessee, person income, gross total income, assessment year, and previous year-exceptions to previous year.

UNIT-II -EXEMPTED INCOMES

Classification of incomes- List of exempted incomes from tax-special provisions in respect of newly established units in special economic zones (section 10AA)

UNIT-III- RESIDENTIAL STATUS

Meaning-determination of residential status of various persons-Incidence of tax/scope of total income-simple problems on residential status.

UNIT-IV - INCOME FROM SALARY

Definition of Head salary-meaning of salary-provident funds and their tax treatment- allowances-perquisites-profits in lieu of salary-Deductions from salary income-simple problems (except profits in lieu of salary)

UNIT-V- INCOME FROM HOUSE PROPERTY

Definition of the Head (chargeability)-Exempted income from house property-Different types of rents-Deemed owner-Determination of annual value of let out houses and self-occupied houses-Deductions/s24-computation of house property income (simple problems)

REFERENCES

1. Income Tax Law and Practice V.P.Gaur and D.B.Narang.-Kalyani Publications.
2. Income Tax R.G.Saha and Usha Devi. N- Himalaya Publications.
3. Student's Guide to Income Tax Dr.Vinod K Singhania – Taxman Publications.
4. Income Tax Y.S.Kiranmai and C.H.Narayana Rao- Jai Bharat Publications.

B.COM (ALL PROGRAMMES)
SEMESTER – III

GOVERNMENT COLLEGE FOR WOMEN, GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (General, CA & Finance)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 AdmittedBatch)
II Year B.Com (General, CA & Finance)-Semester-III
Course 5: Advanced Accounting& Advanced Financial Accounting
Theory Credits:4 &3& 4 4 &3& 4hrs/week

Learning Objectives:

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

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

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

SYLLABUS

Unit 1: Accounting for Non Profit Organizations:

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

Unit 2: 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 3: Hire Purchase System:

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

Unit 4: Partnership Accounts-I:

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

Unit 5: Partnership Accounts-II:

Dissolution of a Partnership Firm –Application of Garner's and Murray Rule in India – Insolvency of Partners (including problems).

Activities:

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

Reference Books:

1. Advanced Accountancy: T S Reddy and AMurthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K.Gupta, Sultan Chand & Sons.
4. AdvancedAccountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. AdvancedAccountancy: S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. AdvancedAccountancy: Dr. G.Yogeshwaran, Julia Allen -PBPPublications.
7. Accountancy–III: Tulasian, Tata Mc Graw HillCo.
8. Accountancy–III: S.P.Jain & K.LNarang, Kalyani Publishers.
9. Advanced Accounting (IPCC):D.G.Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof BAmarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: MShrinivas & KSreelathaReddy, Himalaya Publishers.

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

II YEAR B.COM (CA) - SEMESTER-III

ADVANCED ACCOUNTING

Time: 2 hrs

Course Code:

Max Marks: 50M

Practical

Credits:1

2hrs/week

LAB EXERCISE

- Non Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software/ Package or in MS Excel.
- Hire Purchase Accounts-Preparation of Statement of Affairs in MS-Excel
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software/ Package or in MS Excel.
- Single entry-Preparation of Statement of Affairs in MS-Excel

Course Assessment and Methods of Evaluation:

Student understanding will be evaluated with a combination of comprehensive of the subjects covered, as well as in formal written test, which includes an internal assessment 40 Marks and External Evaluation 60 Marks for theory and 50 marks for Practical Course.

Scheme of Practical Course

The division of marks is as follows.

Practical Programme Theory and Execution	Exam	Viva	Record	Total Marks	Max.Time
20M	20 M	5 M	5 M	50 M	2 Hours

GOVERNMENT COLLEGE FOR WOMEN, GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (General, CA & Tax Procedure and Practice)

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

II Year B.Com (General, CA & Tax Procedure and Practice) - Semester-III

Course 6: INCOME TAX

Theory

Credits:4 &3

4 &3hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

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, 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 and Prepare and File IT returns of individual at his own.

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses-Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual-Incidence of Tax-Incomes Exempt from Tax (including problems).

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

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

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

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

Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing ITR returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

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, Hamsraja 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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (CA)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 Admitted Batch)
II Year B.Com (CA) - Semester-III
INCOME TAX

Time: 2 hrs
Practical

Course Code:
Credits:1

Max Marks: 50M
2hrs/week

LAB EXERCISE

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E-Filing TDS Salary Return form 24Q and Challan.

Course Assessment and Methods of Evaluation:

Student understanding will be evaluated with a combination of comprehensive of the subjects covered, as well as in formal written test, which includes an internal assessment 40 Marks and External Evaluation 60 Marks for theory and 50 marks for Practical Course.

Scheme of Practical Course

The division of marks is as follows.

Practical Programme Theory and Execution	Exam	Viva	Record	Total Marks	Max.Time
20M	20 M	5 M	5 M	50 M	2 Hours

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (General & Tax Procedures and Practice)

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

II Year B.Com (General & Tax Procedures and Practice) - Semester-III

COURSE 8: BANKING THEORY AND PRACTICE

Credits: 4

Course Code:

4hrs/week

Learning Outcomes:

At the end of the course, the student will be 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 – Credit Creation with Examples - Kinds of Banks – Central Banking vs. Commercial Banking

Unit-II: Banking Systems:

Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – Ebanking- Online and Off Shore Banking, Internet Banking, Any where Banking – ATMs - RTGS – NEFT- Mobile Banking.

Unit-III: Types of Banks:

Indigenous Banking- Cooperative Banks, Regional Rural Banks, - SIDBI, NABARD - EXIM Bank

Unit-IV: Banker and Customer:

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

Unit-V: Collecting Banker and Paying Banker:

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

Activities:

- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms
- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector
- Student Seminars
- Debates
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to organizational setup of various banks.
- Group discussion can be conducted on issues relating to banks.
- Examinations (Scheduled and surprise tests)

Reference Books:

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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (General)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 Admitted Batch)
II Year B.Com (General) - Semester-III
COURSE 7: BUSINESS LAWS

Theory: Credits: 4

Course Code:

4hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge of business laws and provisions of contract. To impart awareness on various sales goods Act and consumer protection Act. To know the various cyber laws prevailing.

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 and Integrate concept of business law with foreign trade.

SYLLABUS

Unit I: Contract:

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

Unit-II: Offer, Acceptance and Consideration:

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

Unit-III: Capacity of the Parties and Contingent Contract:

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

Unit-IV: Sale of Goods Act 1930 and Consumer Protection Act 2019:

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

Unit V: Cyber Law:

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

Activities:

- Seminar on Basics of Indian Contract Act, 1872
- Quiz programs
- Co-operative learning
- Seminar on Cyber Law
- Group Discussions
- Debate on Offer, Agreement, and Contract
- Creation of Contract by abiding rules of Indian Contract Act, 1872
- Making a sale by abiding rules of Sale of Goods Act, 1930
- Guest lecture by a Lawyer/Police officer
- Celebrating consumers day by creating awareness among the students
- Identify components of valid contracts present in the rent agreement/sale deed/appointment letters used or seen in day-to-day life.
- Identify and enumerate types of damages in case of breach of contract under different real life situations.
- Analyze some case studies where 'caveat venditor' is applicable.
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (CA)

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

II Year B.Com (CA) - Semester-III

COURSE 8: DIGITAL MARKETING

Theory: Credits: 3 Course Code: 3 hrs/week

Course Objectives:

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers?

Learning Outcomes:

The Students will be able to:

Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Facebook, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

SYLLABUS

Unit 1: Digital Marketing: Introduction to Digital Marketing, Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

Case Study: Analyze the change in ranking of your Web Promotion Page

Unit 2: Online Advertising: Introduction, Objective, Where to Advertise, Online Ad Format, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

Case Study: Create Google Ad for your college

Unit 3: Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

Case Study: Analyze the impact of your E-Mail Campaign

Unit 4: Social Media Marketing (SMM):

What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Facebook, Twitter?

CaseStudy:

1. AnalyzetheperformanceofyourFacebook and InstagramPage
2. AnalyzetheperformanceofyourYouTubeVideo

Unit5:SearchEngineOptimization(SEO):UnderstandingSEO,SearchEngineOptimizationProcesses–Goals,On-PageOptimization,Off-PageOptimizationandAnalyze,SearchEngine Result Process (SERP), SEO Tools.

CaseStudy:Analysetheimpactof yourTwitterCampaign

TextBooks:

1. DigitalMarketingbySeema Gupta,McGrawHillEducation
2. FundamentalsofDigitalMarketingbyPunitSinghBhatia,Pearson

References:

1. Basicsof DigitalMarketing-Course(swayam2.ac.in)

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (CA)

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

II Year B.Com (CA) - Semester-III

COURSE 8: DIGITAL MARKETING

Time: 2 hrs

Course Code:

Max Marks: 50M

Practical

Credits:1

2hrs/week

LAB EXERCISE:

LIST OF EXPERIMENTS

1. DigitalMarketingImplementationinBusinessScenario
2. CreatetheDigitalMarketingWebpage
3. ConductingtheSearchEngineOptimizationandSearchEngineMarketing
4. UsingGoogleAnalyticstoanalyzewebsiteperformance
5. CreatingPromotionalbannerthroughCanva
6. Facebook Promotion usingbanners
7. CreatingYouTubeChannelforMarketing
8. TwitterMarketing
9. InstagramMarketing
10. EmailMarketing

Course Assessment and Methods of Evaluation:

Student understanding will be evaluated with a combination of comprehensive of the subjects covered, as well as in formal written test, which includes an internal assessment 40 Marks and External Evaluation 60 Marks for theory and 50 marks for Practical Course.

Scheme of Practical Course

The division of marks is as follows.

Practical Programme Theory and Execution	Exam	Viva	Record	Total Marks	Max.Time
20M	20 M	5 M	5 M	50 M	2 Hours

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (FINANCE)

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

II Year B.Com (FINANCE) - Semester-III

COURSE 6: FINANCIAL MARKETS

Theory: Credits: 4 Course Code: 4 hrs/week

SYLLABUS

Unit-I: Financial Markets: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: Capital Market: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

Unit-III: Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

Unit-IV: Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

Unit-V: Bond Market in India: Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

References:

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.

Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, Delhi.

New

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (FINANCE)

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

II Year B.Com (FINANCE) - Semester-III

COURSE 7: FINANCIAL SERVICES

Theory: Credits: 4

Course Code:

4 hrs/week

SYLLABUS

Learning Outcomes:

At the end of the course, the student will be able to understand the world of financial services and to facilitate the understanding of the various Financial Services. The course covers Merchant banking services, credit rating, leasing and Hire purchases. The students able to understand other financial services like factoring and forfaiting procedural aspects

Unit-I: Financial Services:

Role of Financial Services - Banking and Non Banking Companies - Activities of Non Banking Finance Companies - Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services:

Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase:

Types of Lease, Documentation and Legal aspects - Fixation of Rentals and Evaluation - Hire Purchasing - Securitization of debts - House Finance.

Unit-IV: Credit Rating:

Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE - Equity Assessment vs. Grading - Mutual funds.

Unit-V: Other Financial Services:

Factoring and Forfaiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B.Santhanam, Financial Services, Margham Publication, Chennai.
2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V.A.Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E.Gordon & H.Natarajan, Capital Market in India, Himalaya Publishing House

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (FINANCE)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 Admitted Batch)
II Year B.Com (FINANCE) - Semester-III
SYLLABUS
COURSE 8: COST ACCOUNTING

Time: 2 ½ hours

Course Code:

Max.Marks: 60 M

- CO1: Impart knowledge on the fundamental concept of cost accounting. (po1)
CO2: Comprehend the knowledge in effective control of raw materials and working progress. (po2)
CO3: Build an idea about incentive plans based on production and cost savings. (po4)
CO4: Familiarize the students about the production progress with the help of departmental manager. (po4)
CO5: Enlighten the students about the cost of contract and know the financial position. (po3, po5)

Unit-I: Nature and Scope of Cost Accounting **10 Hours**

Introduction - Limitations of financial accounting - Meaning of cost accounting - Scope, objectives, advantages of cost accounting - Limitations of cost accounting - Financial accounting Vs cost accounting - Installation of costing system - Practical difficulties in installation - Steps to overcome the difficulties

Unit-II: Unit Output Costing: **15 Hours**

Meaning of unit costing - Characteristic features of industries using unit costing - Preparation of cost sheet - Tenders or quotations - Production etc..

Unit-III: Material Cost: **13 Hours**

Meaning of material cost - Need for material control - Essentials of material control
Purchasing department - Functions - Purchase procedure - Stores Department - Store-keeper functions - EOQ - Calculation of stock levels (Problems) - Bin Cards - Stores ledger - Pricing of issues of material from stores (Problems in LIFO, FIFO, Weighted, simple average and base stock methods) - Inventory control - Perpetual and ABC analysis.

Unit-IV: Labour Cost: **13 Hours**

Introduction - Labour cost and control over labour cost - Personnel department functions - Time and motion study department - Time keeping and Time booking - Labour remuneration methods (Problems in Time rate and piece rate system) - Idle time and overtime treatment
Labour turnover - Meaning, causes, cost and consequences (Theory).

Unit-V: Overheads: **14 Hours**

Definition of overheads - Classification of overhead - Steps in overhead accounting
Allocation, apportionment and absorption of overheads to cost centres (Problems)

Text Books:

- | | |
|---------------------|------------------------------|
| 1. Cost Accountancy | By: S.P. Jain & K.L. Narang. |
| 2. Cost Accounting | By : Nigam & Sharma. |

Reference:

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|----------------------|----------------------------|
| 1. Practical Costing | By: Khanna, Pandey & Other |
|----------------------|----------------------------|

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (Tax Procedure and Practice)

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

II Year B.Com (Tax Procedure and Practice) - Semester-III

SYLLABUS ACADEMIC YEAR: 2024-25

COURSE 3: BUSINESS LAWS

Time: 2 ½ hours

Course Code:

Max.Marks: 60 M

LEARNING OBJECTIVES:

- ❖ The objective of this course is to provide the students with practical legal knowledge of general business law issues.
- ❖ It aims at providing a rich fund of contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law

COURSE OUTCOMES:

- At the end of the course students would be able to understand the basic concepts and laws of business.
- Students would be able to understand the Intellectual Property Rights and Consumer Protection Laws

SYLLABUS

UNIT-I: THE INDIAN CONTRACT ACT, 1872

Introduction – Meaning and Definition of Contract – Essentials of Valid Contract – Classification of Contracts – Offer-essentials – Acceptance-essentials – Consideration-essentials – No Consideration No Contract-exceptions – Capacity of Parties – Free Consent – Flaw in Consent – Legality of Object and Consideration.

UNIT-II: DISCHARGE OF CONTRACT

Performance of Contract – Tender – Various Modes of Discharge of Contract – Breach of Contract – Remedies for Breach of Contract – Contingent Contracts – Quasi Contracts.

UNIT-III: THE SALE OF GOODS ACT, 1930

Introduction – Definitions – Classification of Goods – Contract of Sale – Sale vs. Agreement to Sell – Doctrine of Caveat Emptor – Conditions and Warranties – Implied Conditions and Warranties – Sale by Non-owner – Auction Sales – Rights of Unpaid Seller.

UNIT-IV:THECONSUMERPROTECTIONACT,1986

Introduction – Definitions – Aims and Objectives of the Act – Consumer Rights – RestrictivetradePractices–UnfairTradePractices–ConsumerDisputeRedressalMachinery– ConsumerProtectCouncils.

UNIT-V:THEINFORMATIONTECHNOLOGYACT,2000

Introduction– Aims and ObjectivesoftheAct–Cyber Law and Contract Procedures – ElectronicGovernance–DigitalSignature–SafetyMechanisms.

REFERENCES:

1. LegalAspectsofBusiness–BhagavathiPillai
2. BusinessLawS.N Maheshwari-HimalayaPublishingHouse
3. J.Jayasankar,BusinessLaws,MarghamPublication.Chennai
4. KapoorND,MercentileLaw,Sultan Chand
5. BalachandramV,BusinesslawTata

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (Tax Procedure and Practice)

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

II Year B.Com (Tax Procedure and Practice) - Semester-III

SYLLABUS: ACADEMIC YEAR 2024-25

COURSE 2: FUNDAMENTALS OF GST

Time: 2 ½ hours

Course Code:

Max.Marks: 60 M

LEARNING OBJECTIVES:

- ❖ To gain working knowledge on GST and application of the same in the organizations
- ❖ Understand and make use of knowledge of GST rules in taking managerial decisions in various tax-related matters

COURSE OUTCOMES:

- ❖ The students will be able to use various rubrics (curricular and co-curricular) to course evaluations,
- ❖ e-Portfolio Reviews, oral thesis defense, and mentoring assessment of GST.
- ❖ Assessment of tax and general rules can be followed in e-filing.

UNIT I: INTRODUCTION

Overview of GST - Concepts - Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST - Process of Introduction of GST - Constitutional Amendments.

UNIT II: GST PRINCIPLES

Comprehensive structure of GST model in India: Single, Dual GST - Transactions covered under GST.

UNIT-III: TAXES AND DUTIES:

Taxes and Duties subsumed under GST - Taxes and Duties outside the purview of GST - Persons liable for registration under the Act - Persons exempted from registration under the Act - Tax- Procedure for registration under the Act

UNIT-IV: INTER-STATE GOODS AND SERVICES TAX:

Major advantages of IGST Model - Interstate Goods and Service Tax: Transactions within a State under GST - Interstate Transactions under GST -

UNIT-V: TIME OF SUPPLY OF GOODS & SERVICES:

Value of Supply - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances - Cross utilization of ITC between the Central GST and the State GST.

REFERENCES:

1. Goods and Services Tax in India—Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra- 282 003

BCOM (ALL PROGRAMMES)

SEMESTER-IV

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (General, CA & Finance)

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

II Year B.Com (General, CA & Finance) - Semester-IV

COURSE 9: CORPORATE ACCOUNTING

Theory

Credits: 4 /3/4

4/3/4 hrs/week

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

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

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

Unit1:AccountingforShareCapital: KindsofShares –TypesofPreferenceShares– Issueof Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit 3: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation ofFinal Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting setup of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

Reference Books:

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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (CA)

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

II Year B.Com (CA) - Semester-IV

PRACTICALS

COURSE 9: CORPORATE ACCOUNTING

Practical

Credits: 1

2 hrs/week

Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares – Valuation of shares and Calculation Consideration in MS-Excel

Course Assessment and Methods of Evaluation:

Student understanding will be evaluated with a combination of comprehensive of the subjects covered, as well as in formal written test, which includes an internal assessment 40 Marks and External Evaluation 60 Marks for theory and 50 marks for Practical Course.

Scheme of Practical Course

The division of marks is as follows.

Practical Programme Theory and Execution	Exam	Viva	Record	Total Marks	Max.Time
20M	20 M	5 M	5 M	50 M	2 Hours

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (GENERAL & CA)

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

II Year B.Com (GENERAL & CA) - Semester-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 4 /3

4/3 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

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

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

Unit 1: Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

Unit 2: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

Unit 3: Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

Unit 4: Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

Unit 5: Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

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

Reference Books:

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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (CA)

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

II Year B.Com (CA) - Semester-IV

PRACTICALS

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Practical

Credits: 1

2 hrs/week

Lab Exercise

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

Course Assessment and Methods of Evaluation:

Student understanding will be evaluated with a combination of comprehensive of the subjects covered, as well as in formal written test, which includes an internal assessment 40 Marks and External Evaluation 60 Marks for theory and 50 marks for Practical Course.

Scheme of Practical Course

The division of marks is as follows.

Practical Programme Theory and Execution	Exam	Viva	Record	Total Marks	Max.Time
20M	20 M	5 M	5 M	50 M	2 Hours

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (GENERAL)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 Admitted Batch)
II Year B.Com (GENERAL) - Semester-IV
COURSE 11: AUDITING

Theory

Credits: 4

4 hrs/week

Learning Objectives:

This course aims at imparting knowledge about the principles and methods of auditing and their application

Learning Outcomes:

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

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

Unit 1: Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit 2: Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit 3: Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Unit 4: Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

Unit 5: 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.

Activities:

- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.
- Quiz programs on some topics

- Assignments including technical assignments like working with audit companies for observation
- Internship with an audit firm.
- Invited Lectures and presentations on related topics with qualified auditors

Reference Books:

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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (FINANCE)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 Admitted Batch)
II Year B.Com (FINANCE) - Semester-IV
COURSE 10: ADVANCED FINANCIAL MANAGEMENT

Theory	Credits: 4	4 hrs/week
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Unit-I

Fundamentals of Financial Management- Introduction to Financial Management- Fundamentals- Objective of Financial Management- Scope and Functions of Financial Management.

Unit-II

Capital Budgeting- Introduction to Capital Budgeting- Identification of Cash Flows and Forecasting- Cash Flow vs. Profit of the Firm- Evaluation Techniques- Non-discounted and Discounted Cash Flow Methods- Hurdle Rate in a Conglomerate Environment.

Unit-III

Working Capital Management - Introduction to Working Capital Management - Theoretical Underpinnings - Planning of Working Capital - Working Capital Cycle

Unit-IV

Funds Flow Statements- Cash Flow Statements

Unit-V

Capital Structure Theories- Net Income Approach- Net Operating Income Approach- Traditional Approach - Modigliani and Miller Hypothesis

Text Books:

Khan M.Y. and Jain P.K.: Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
References: Prasanna Chandra: Financial Management Theory and Practice, Tata McGraw Hill, New Delhi.

Web Links:

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://www.managementstudyguide.com/financial-planning.htm>
3. https://en.m.wikipedia.org/wiki/Time_value_of_money
4. <https://efinancemanagement.com/sources-of-finance#:~:text=Sources%20of%20finance%20for%20business,and%20their%20source%20of%20generation>

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
PROGRAMME: B Com Honours Major (FINANCE)
Semester-wise Syllabus under CBCS (w.e.f.2023-24 Admitted Batch)
II Year B.Com (FINANCE) - Semester-IV
COURSE 11: SECURITY ANALYSIS

Theory

Credits: 4

4 hrs/week

CO1: To acquaint thorough knowledge about investment avenues and securities trading.(PO1)

CO2: To

impart thorough knowledge of risk and return of different securities.(Po1)

CO3: To enlighten evaluation of ownership and creditorship securities.(Po5)

Co4: Evaluate the meaning of E-I-C frame work and appreciate the benefit of this analysis to investors.

(Po5)

CO5: To familiarize with basic terms and concepts of technical analysis and to apply these techniques in trading.(Po1, Po4)

Unit-I: Investment:

10Hrs

Meaning and Nature of Investment- Objectives and Process of Investment-Investment Environment Investment Avenues-Securities Trading-Recent Developments in Stock Market.

Unit-II: Fundamental Analysis:

15Hrs

Economy analysis-Industry analysis-Company analysis.

Unit-III: Technical Analysis:

20Hrs

Meaning of Technical Analysis- Dow Theory- Elliot Wave theory- Moving Averages- Breadth of Market Momentum- Market Indicators-Technical vs Fundamental Analysis- Efficient Market Hypothesis (EMH).

Unit-IV: Securities valuation:

18Hrs

Share valuation models- One year holding period and Multiple year holding period-Constant growth model and multiple growth model- Bond valuation Bond returns- YTM-YTC-Bond prices- Bond Duration- Bond pricing theorems- Bond Risks.

Unit V: Risk and Return:

12Hrs

Concept of Risk and Return-Risk Return Trade-off-Components of Investment Risk- Measurement of Risk and Return - Calculation of Expected Return and Risk.

Text Books:

1. S.Kevin, PHI learning Private Limited.
2. Donald E. Fischer, Security Analysis and Portfolio management, Pearson Education, New Delhi.

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (TAX PROCEDURES AND PRACTICE)

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

II Year B.Com (TAX PROCEDURES AND PRACTICE) - Semester-IV

COURSE : COMPANY LAW

Theory

Credits: 4

4 hrs/week

UNIT-I: INTRODUCTION TO COMPANY LAW 2013

Introduction to The Companies Act, 2013 - Meaning - Definition and Characteristics of Company- Kinds of Companies- Merits and Demerits of Incorporation of Company-Lifting the Corporate Veil.

UNIT-II: INCORPORATION OF COMPANY

Promoters-Pre-incorporation contracts- Memorandum of Association - Contents- Doctrine of Ultravires- Articles of Association-Contents- Doctrine of Indoor Management - Doctrine of Constructive Notice - Doctrine of Oppression and Mismanagement

UNIT-III: PROSPECTUS, SHARES AND DEBENTURES

Prospectus-Meaning and Contents - Shares - Types of Shares -Transfer and Transfer mission of Shares- Share Capital - Meaning and Kinds of Share Capital - Debenture - Types of Debentures.

UNIT-VI: MANAGEMENT AND ADMINISTRATION OF COMPANY

Directors- Types - Qualifications- Appointment & Removal of Directors - Position-Powers, Duties and Liabilities of Directors - Directors Board - Meetings - Kinds- Requisites of Valid Meeting-Resolutions - Kinds.

UNIT-V: WINDING UP OF COMPANY

Windingup- Procedure- Types of Winding up-Payment of Liabilities in the event of Winding up -Role of Official Liquidator- National Company Law Tribunal (NCLT) -Powers of Company Law Board and Central Government - Inspection and Investigation.

Book Recommended

1. C.A.KamalGarg,Bharat'sCorporateandAlliedLaws,2013
2. InstituteofCompanySecretariesofIndia,CompaniesAct2013,CCHWolterKluverBusin ess, 2013
3. LexisNexis,CorporateLaws2013(PalmtopEdition)
4. AvtarSingh:CompanyLaw
5. DuttaonCompanyLaw
6. N.D.KapooronCompanyLaw,CharlesWildandStuartWeinsteinSmithandKeenan,Co mpanyLaw,PearsonLongman, 2009
7. TheCompaniesActsfrom1956to2014asamendeduptothedate.
8. TheNewCompanyLaw,Dr.N.V.Paranjape,Central LawAgency.

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (TAX PROCEDURES AND PRACTICE)

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

II Year B.Com (TAX PROCEDURES AND PRACTICE) - Semester-IV

COURSE : ASSESSMENT OF INDIVIDUALS AND HUF

Theory

Credits: 4

4 hrs/week

Learning Objectives:

- ❖ Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses;
- ❖ Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making

Course outcomes:

- ❖ Utilize the definitions of the various components of income tax law
- ❖ Analyze simple fact situations and recognize income tax ramifications

Unit-I

Deductions from gross total income- gross total income- definition- deductions in respect of certain payments U/S 80C to 80GGA- deductions in respect of certain incomes U/S 80IA to 80 U.

Unit-II

Schedule of rates of tax- methods of taxation step system, slab system- rebates, U/S 86,87A, 88E and relief U/S 89(1) for arrears of salary. Double taxation relief- special provisions relating to avoidance of tax.

Unit-III

Assessment of Agricultural Income- Meaning, Various types of Agricultural Income- Tests to determine agricultural income- partly agricultural and partly non-agricultural income- assessment of agricultural income- integration scheme.

Unit-IV

Assessment of individual- treatment of income received from certain other institution computation of total income and tax liability

Unit-V

Assessment of Hindu undivided family- schools of Hindu law- residence status of HUF- assessment of HUF- partition of HUF- impartible estate- income not to be treated as family income

Reference Books:

- ❖ V P Gaur DB Narang Pooja Ghai: income tax law and practice kalyani publications.
- ❖ Vinod K Sighamia. Direct taxes taxman publications

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

PROGRAMME: B Com Honours Major (TAX PROCEDURES AND PRACTICE)

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

II Year B.Com (TAX PROCEDURES AND PRACTICE) - Semester-IV

COURSE : ASSESSMENT OF FIRMS, AOP & SOCIETIES

Theory

Credits: 4

4 hrs/week

Learning objectives

- ❖ Legislative history
- ❖ Provisions
- ❖ Ethics

Course outcomes

- ❖ Sources and procedures
- ❖ Taxable income and tax research
- ❖ Exemptions and allowances
- ❖ Accounting methods

UNIT: I

Assessment of firms: Meaning of firm, LLP- Features of LLP, conditions which fulfil U/S 184, which do not fulfil condition U/S 184- Assessment of firm U/S 184/185- Remuneration under 40 B (problem & theory).

UNIT: II

Assessment of association of persons: Meaning of AOP/BOI – computing of total income of AOP/BOI – rates of tax for AOP/BOI (problem & theory only)

UNIT: III

Assessment of Co-operative Societies- Co-operative Societies and its types- computation of total income- deductions u/s 80- tax rates applicability.

UNIT-IV:

Assessment of special cases (I)-Tax on capital gains- Tax on dividends, royalty and technical services fee in case of foreign companies- tax on income from capital gain on sale of units purchased in foreign currency, sale of bonds or GDR'S purchased in foreign currency or capital gain on their transfer-tax on income of foreign institution inverter-tax on gain of life insurance business.

UNIT-V:

Assessment of special cases (II) - Tax on winning from lotteries, crossword puzzles, races etc...- Tax on non-resident sports association- Tax on non-residents- dividend distribution tax on companies-tax on distributed income of mutual funds.

Reference Books:

1. V.P. Gaur DB Narang Puja Ghai : Income tax law and practice Kalyani publication.
2. Vindoo K. Sighania. Direct taxes taxman & Publications.

III BCOM (ALL PROGRAMMES)

SEMESTER-V

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DOMAIN SUBJECT: COMMERCE

B.COM SEMESTER-V

5C-LIFE INSURANCE WITH PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

COURSE CODE: V-COM-LIP-5C

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: Principles of Life Insurance

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

Unit-IV:PolicyClaims

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

Unit-V:RegulatoryFrameworkandMiddlemen:

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

III:References:

1. G.S.Pande, Insurance –Principles and Practices of Insurance, Himalaya Publishing.
2. C.Gopalkrishna, Insurance–Principles and Practices, Sterling Publishers Private Ltd.
3. G.R.Desai, Life Insurance in India, MacMillan India.
4. M.N.Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
6. P.S.Palandi, Insurance in India, Response Books–Sagar Publications.
7. Taxman, Insurance Law Manual.

Domain Subject: COMMERCE

B.Com–Semester–V

5D-GENERALINSURANCE WITH PRACTICE

COURSE CODE: V-COM-GIP-5D

(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&Marine Insurance:

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

Unit-IV:AgricultureInsurance:

Types of agricultural insurances - Crop insurance - Problems of crop insurance -
Crop Insurance Vs Agricultural relief -Considerations in Crop insurance –
Live Stock Insurance

Unit-V: Health&MedicalInsurance:

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

III:References:

1. M.N.Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S. Chand & Co.
3. P.S.Palandi, Insurance in India, Response Books – Sagar Publications.
4. C.Gopal Krishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
5. G.R.Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>

GOVERNMENT DEGREE COLLEGE FOR WOMEN (A), GUNTUR

Domain Subject: COMMERCE

B.Com (GENERAL)–Semester–V

COURSE CODE: V-COMG-DM-5E

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: Online Advertising:

Introduction, objective, Where to Advertise, Online Ad Format, Search Engine Ad, Network Advertising, Affiliate Programmes, Landing Pages.

Unit3: Search Engine Optimization (SEO):

Meaning–History and growth of SEO–Importance of Search Engine–

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

Unit4:Social Media Marketing:

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

Unit5:Email Marketing:

Meaning–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. **EpicContentMarketing**byJoePulizzi,McGraw-HillEducation,2013

GOVERNMENT DEGREE COLLEGE FOR WOMEN (A), GUNTUR

Domain Subject: COMMERCE

B.Com (General)–Semester–V

PAPER: 5F-SERVICE MARKETING

COURSE CODE: V-COMG-SERM-5F

(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: Services Market Segmentation:..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.

GOVERNMENT DEGREE COLLEGE FOR WOMEN (A), GUNTUR

DOMAIN SUBJECT: COMMERCE

III B.COM (ACCOUNTING & TAXATION)–SEMESTER–V

COURSE CODE: V-COMAT-EF-5F

(SKILL ENHANCEMENT COURSE (ELECTIVE) 4 CREDITS)

TIME: 3HRS

COURSE 21C: E-FILING

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: Conceptual Frame work : e-Filing:

Meaning of e-Filing; difference between e-Filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

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
5. www.taxguru.in
6. www.bharatlaws.com
7. www.cbic-gst.gov.in
8. www.taxmann.com

WebresourcessuggestedbytheTeacherconcernedandtheCollegeLibrarianincludingreading material.

Domain Subject: COMMERCE
III B.Com (Accounting & Taxation)–Semester–V
Course5E: ECOMMERCE
COURSE CODE: V-COMAT-ECOM-5E
(Skill Enhancement Course)(Elective 4 Credits)

Time: 3 Hrs

Max Marks: 70 M

Learning Outcomes:

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

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

Syllabus

UNIT1: Introduction, Nature and Scope Introduction-

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

UNIT2:-Environmental and Technical support Aspects:

Technical Components –Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system.

UNIT3.–Security and Legal Aspects:

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT4.-Operational Services of e-Commerce:

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

UNIT5.–E Payment System:

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

References:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application.McGraw 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

GOVERNMENT COLLEGE FOR WOMEN (A), GUNTUR

Domain Subject: COMMERCE

B.Com (BANKING) Semester– V

COURSE CODE: V-COMBAN-EPP-5F

5F-EXPORT IMPORT PROCEDURE AND 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.

GOVERNMENT COLLEGE WOMEN (A), GUNTUR.
DEPARTMENT OF COMMERCE
B.COM (ALL PROGRAMMES)
III B. Com - Semester-V
COST CONTROL TECHNIQUES
COURSE CODE: V-COM-CCT

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: Budgeting and Budgetary Control

Meaning of Budget-Forecast and Budget –Objectives and Budget Procedure-Classification of Budgets – Meaning of Budgetary Control-Objectives –Advantages and Limitations of Budgetary Control. Prepare of Cash Budget, Fixed Budget and Flexible Budget.

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 of Kaizen Costing. Learning Curve Analysis – concept and Application.

References

1. Cost and Management Accounting by S.P. Jain and K.L. Narang.
2. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr M.P. Gupta, S. Chand and Company Private Limited, New Delhi.
3. Cost Accounting: Principles & Practice Book by M.N. Arora, Vikas Publishing House Private Ltd.
4. Advanced Cost Accounting: J.K. Mitra, New Age International

GOVERNMENT COLLEGE FOR WOMEN (A), GUNTUR.

DEPARTMENT OF COMMERCE

III Year B. Com.–Semester–V

COURSE CODE: V-COM-MA

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 students 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: 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.

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
ACADEMIC YEAR 2024-25
COURSE CODE: V-COMBAN-LSP-5E
LOGISTICS SERVICES AND 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 Barrier to Global Logistics Markets and Competition Financial Issues in Logistics Performance – Differences between Global Logistics and Domestic Logistics.

UNIT 3: Inventory

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

UNIT4:Warehousing&Distribution Operations

NeedforWarehouse–Importanceofwarehouse StagesinvolvedreceiptofgoodsAdvanced
shipment notice (ASN)-Warehouse Activities- receiving,
sorting,loading,unloading,Picking,Packingand dispatch
safetyrulesandProcedures tob beobservedina 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.

GOVERNMENT COLLEGE FOR WOMEN(A), GUNTUR
III B.Com (COMPUTER APPLICATIONS)-Semester-V/VI
SUBJECT: REAL TIME GOVERNANCE SYSTEM
COURSE CODE: V-COMCS202-21C / BA-CS112-7

Time:3Hrs

MaxMarks: 70

M
SYLLABUS

UNIT-I: INTRODUCTION TO E-GOVERNANCE:

Government, Governance and Good Governance, What is E-Governance or Electronic Governance?, E-Government and E-Governance: Inter-Relation between Government, Governance & E-Governance-A conceptual Analysis: Objectives, Components, application domains, four phase model, implementing E-Governance, issues while implementing E-Governance, Opportunities and challenges. Types of E-Governance-Real-Time Governance (RTG), Real Time Governance Society (RTGS).

UNIT-II: E-GOVERNANCE INFRASTRUCTURE:

Data Systems infrastructure: Executive Information Systems, Management Information Systems, Knowledge Management Systems, Transaction Processing Systems. Legal Infrastructural preparedness: IT Act 2000, Challenges to Indian law and cybercrime scenario in India, Amendments of the Indian IT Act. Institutional Infrastructural preparedness: Internet, Intranet, Extranet. Human Infrastructural preparedness: Top-level management, Middle-level management, Low-level management. Technological Infrastructural preparedness: Information and communications technology, Data Warehousing, Cloud Computing.

UNIT-III: E-Governance: Country Experience:

India, Us, Uk, Australia, Dubai.-Major Emphasis On Indian Scenario Was Incorporated.-Implementation Of New Innovations In Rtgs, E-Governance Policies Relevant Applicable Areas Of Indian Economy.

UNIT-IV: E-Governance in India:

Andhra Pradesh, Karnataka, Kerala, Uttar Pradesh, Madhya Pradesh, West Bengal, Gujarat - A Comparative Analysis & Fit falls of E-Governance in various selected states are incorporated- Statutory Mechanism is provided for Comparative approach Between states for Implementation.

UNIT- V: Latest Applications, Challenges and Future Dimensions of E-Governance in country perspective- Real Time Governance:

Agriculture, Rural Development, Health care, Education, Tourism, Commerce and Trade. Recent Trends & Challenges of E-Governance Practices- Challenges and Future Dimensions- of E-Governance in country Perspective- Adaptation in Inter-linkage sectors (Like SERVICE SECTOR)

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



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

3rd, 4th and 5th floors, Neeladri Towers, Sri Ram Nagar, 6th Battalion Road, Atmakur (V), Mangalagiri (M),

Guntur-522 503, Andhra Pradesh

Web: www.apsche.org **Email:** secretaryapsche@gmail.com

GOVERNMENT COLLEGE FOR WOMEN (A), GUNTUR
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.



ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

3rd, 4th and 5th floors, Neeladri Towers, Sri Ram Nagar, 6th Battalion Road, Atmakur (V), Mangalagiri (M), Guntur-522 503, Andhra Pradesh
Web: www.apsche.org **Email:** secretaryapsche@gmail.com

SYLLABUS OF

RETAILING

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

PROGRAMME: FOUR-YEAR UG HONOURS PROGRAMME

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

GOVERNMENT COLLEGE FOR WOMEN (A), GUNTUR
B.A, B.COM & B.SC PROGRAMMES REVISED CBCS W.E.F 2020 -21
SKILL DEVELOPMENT COURSES COMMERCE STREAM

RETAILING

ACADEMIC YEAR 2024-25

Total 30hrs (02hrs/wk) 02 Credits Max. Marks : 50M

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 - stores 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- RetailManagement-TataMgGrawHill
- 2 Berman, Barry& Evans - Retailing Management- A strategic Approach– Pearson Publications
3. Lamba.A.J.-TheArtofRetailing-TataMgGrawHill Publications
4. WebsitesonRetailing.

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

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2024-25

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.

SYLLABUS OF
BASICS OF ONLINE SHOPPING
BCOM (HONORS) COMPUTER APPLICATIONS & BCOM
(HONORS) FINANCE
AS PART OF SKILL DEVELOPMENT COURSES
UNDER CBCS FRAME WORK WITH EFFECT FROM 2023-24
PROGRAMME: FOUR-YEAR UG HONOURS PROGRAMME
(To be Implemented from 2023-24, Academic
Year 2024-25)
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.



GOVERNMENT COLLEGE FOR WOMEN (A), GUNTUR
I YEAR-- I-SEMESTER
BCOM (HONORS) COMPUTER APPLICATIONS &
BCOM (HONORS) FINANCE
MODEL QUESTION PAPER – FOR THE
BASICS OF ONLINE SHOPPING
ACADEMIC YEAR 2024-2025
MODEL QUESTION PAPER FORMAT

Max.Marks: 40

Time:2 hrs (120 Minutes)

SECTION A(Total: 4x4=16Marks)

Answer any four questions. Each answer carries 4 marks (At least 1 question should be given from each Unit)

1.-----?	2.-----?
3.-----?	4.-----?
5.-----?	6.-----?
7.-----?	8.-----?

SECTION B

**Total: 3x8
=24 Marks**
(Answer any three questions.)

Each answer carries 8 marks
(At least 1 question should be given from each Unit)

9	
10.	
11	
12.	
13	

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GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
AECC (ABILITY ENHANCEMENT CERTIFICATE COURSE)
FOR B.COM (HONORS) TAXATION PROCEDURE & PRACTICE
FIRST SEMESTER STUDENTS 2024-25
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.

GOVERNMENT COLLEGE FOR WOMEN (A), GUNTUR
ABILITY ENHANCEMENT CERTIFICATE COURSE IN
“CUSTOMER RELATIONSHIP MANAGEMENT”
for I B.COM (TPP), Semester-1, 2024-25

COURSE OUTCOMES: By the end of the course, students will be able to

CO-1: grasp the basics of CRM, including its purpose, history, and key ideas.

CO-2: understand customer behavior, collect feedback, personalize interactions, and engage customers through various channels.

CO-3: make use of CRM data, ensure data privacy, and understand how AI and digital changes affect CRM.

Unit 1: Fundamentals of CRM (10 hours)

Definition and Importance of CRM - Key Concepts: Customer Lifecycle- Developing and Aligning CRM Strategies with Business Goals-Understanding Customer Segmentation and Targeting -Overview of Popular CRM Software (e.g., Salesforce, HubSpot)-Choosing the Right CRM Platform-Basics of CRM Implementation

Unit 2: Enhancing Customer Engagement (10 hours)

Analyzing Customer Behavior and Preferences-Techniques for Collecting Customer Feedback -Engaging Customers across Various Channels (Email, Social Media, Chat)-Integrating Online and Offline Customer Interactions - Designing Effective Loyalty Programs-Measuring Success of Retention and Loyalty Initiatives

Unit 3: Advanced CRM Practices (10 hours)

Managing Customer Data and Ensuring Data Privacy-Role of AI and Machine Learning in CRM-Digital Transformation and its Impact on CRM-Future Trends in CRM Technology

GOVT. COLLEGE FOR WOMEN (AUTONOMOUS), GUNTUR
DEPARTMENT OF COMMERCE
AECC (ABILITY ENHANCEMENT CERTIFICATE COURSE)
FOR B.COM (HONORS) GENERAL 2024-25
FIRST SEMESTER STUDENTS
ON
“EVENT MANAGEMENT”
ABILITY ENHANCEMENT COURSE IN EVENT MANAGEMENT

COURSE OUTCOMES:

On successful completion of the course the participants will be able to

1. Understand the fundamental concepts of event management, including how to plan an event, create a budget, and identify various career paths within the industry.
2. Gain knowledge on selecting and managing event venues and ensuring compliance with safety regulations and legal requirements.
3. Learn how to effectively evaluate the success of an event through feedback collection and analysis, and will develop skills in reporting, documentation, and implementing improvements for future events.

SYLLABUS

Unit – I: Introduction to Event Management:

Definition – Scope – Types of Events – Career opportunities in Event Management – Event Planning – Steps involved in Event Planning – Budget Creation and Cost Estimation.

Unit – II: Operational aspects of Event Management:

Venue Selection and Management- Venue Types – Audio Visual Setups – Stage Design & Décor – Identifying and Managing suppliers – Identifying the Potential Risks – Safety Regulations – Permits and Licenses

Unit – III Post Event Activities:

Collecting feedback from the attendants – Analysing Event Success – Reporting and Documentation – Creating post event reports – Documenting the reports – Taking further steps to in case of necessary.

**COURSE OBJECTIVES, LEARNING OUTCOMES,
SYLLABUS FOR CERTIFICATE COURSE OF
COMMERCE DEPARTMENT**



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

DEPARTMENT OF COMMERCE
CERTIFICATE COURSE ON
HUMAN RESOURCE MANAGEMENT PLANNING
EXAMINATION & EVALUATION

No. of Hours: 30

Max. Marks: 50

After completion of 30 Teaching Hours 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 ON** **HUMAN RESOURCE MANAGEMENT**

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 theory 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 on acquisition are planning, recruiting, selecting the most efficient individuals, orientation, and placement.
- To know the students HRM include accomplishing organizational goals, work culture, training and development, employee motivation, empowering employees, and team coordination.

Course Outcomes:

- To Provide Integrated perspective on role of HRM in modern business. Ability to plan human resources and implement techniques of job design.
- To help students Competency to recruit, train, and appraise the performance of employees.



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

DEPARTMENT OF COMMERCE
CERTIFICATE COURSE ON
HUMAN RESOURCE MANAGEMENT
SYLLABUS

No. of Hours: 30

Max. Marks: 50

Unit 1: Introduction to Human resource management

Definition - concept –objectives of HRM - significance of HRM - functions of HRM

Unit 2: Recruitment and Selection

Job analysis - job design - job description - job specification - Recruitment process - Sources of recruitment - Selection process.

Unit 3: Training and Development

Meaning - Definition - need – importance- Training methods- Developmental methods- Differences between training and development

Unit 4: Performance Appraisal

Concept- definitions- objectives - methods of performance appraisal



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

DEPARTMENT OF COMMERCE
CERTIFICATE COURSE IN
AGRICULTURAL MARKETING

S.NO	Description of Course Out Comes (Cos)
CO1	To create Knowledge about Concept, Characteristics, Objectives, Nature of Agriculture, Agricultural Products and Functioning of Agricultural Marketing in India
CO2	To study the Agricultural product Regulatory system
CO3	Enlighten the Financing of Agricultural Marketing in India

Unit-I: Agricultural Marketing

Meaning, definition, scope and objectives of agricultural marketing. New role of Agricultural Marketing-Role of Agricultural Marketing in India- Characteristics of agricultural commodities-Defects of agricultural marketing in India and its remedial measures.

Unit-II: Marketing Regulatory Mechanism:

Agricultural Produce Market Committee: Meaning, objectives, history of market regulation- Features of regulated market, advantages of regulated market, defects in regulated market and suggestion for improvements.

Unit-3: Financing for Agricultural Marketing-

Need and Importance- Types of Marketing Finance and Factors affecting Marketing Finance- NABARD in Agricultural Marketing Finance.

References:

1. Agricultural Marketing in India by S.S. Acharya & N.L. Agarwal.
2. Principles and Practices of Marketing by C.B. Memoria and R.L. Joshi.
3. Agricultural Marketing by H.R. Krishnagouda.
4. Marketing of Agricultural Produce in India by A.P. Gupta.
5. Modern Marketing by K.D. Basava.

Journals and Magzines

- 1) IndianJournalofMarketing
- 2) IndianJournalofAgriculturalMarketing
- 3) Yojana
- 4) Kurukshetra



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

Sambasivapet,

Guntur, Guntur Dist, A.P.

DEPARTMENT OF COMMERCE

B.Com (All groups) from 2024-25

Internal Assessment Details

Continuous Internal Evaluation for courses of I Year B.Com Honours
(Single Major)

- Mid- I – After 30 Teaching days - 25 Marks
- Mid- II – After 60 Teaching days - 25 Marks
- 5 Assignments – $5 \times 4 = 20M$ - 20 Marks
- Project/Seminar/GD/Quiz/Role play/Presentation (etc.) - 10 Marks
(Any two) – $2 \times 5 = 10M$

Total - 80 Marks

- **Total 80 Marks will be brought down to 40 Marks**

Mid Exam Question Paper Format (Duration: 1 Hour, Max. Marks: 25)

- 1) 5 Essay type Questions carrying 5 marks each should be given – Among these 3 should be answered – $3 \times 5 = 15$ Marks
- 2) 10 Objective type questions (MCQs, Fill in the blanks, matching answers, True/False, Comprehension etc.) carrying 1 mark each should be given – At least 5 Questions should be given from L3 and L4 Levels - All must be answered – $10 \times 1 = 10$ Marks

About Assignments :

- ➔ 5 Assignments must be given for 5 Units.
- ➔ 2 Assignments must be given before Mid-1 and 2 Assignments must be given before Mid-2. The last one must be given before Semester end Exams. One among these must be an online assignment.
- ➔ 4 Marks for each Assignment. $5 \times 4 = 20M$

INTERNAL ASSESSMENT

for All II & III BCOM (ALL PROGRAMMES)

Scheme of CIA	I	II	Total
Mid Term Examinations (Maximum Marks)	20	20	40
Assignment for every unit of syllabus of each paper (Prescribed 5 units in paper)	2x5		10
Extra Curriculum Activities like Quiz, Seminar, Debates, JAM, Elocution, Quiz Programmes Etc., Online			10
TOTAL			60
Average--- 60/2			30 Marks

EXTERNAL ASSESSMENT PATTERN

I YEAR B.COM (ALL PROGRAMMES) (SINGLE MAJOR)

➤ **Theory Question Paper Format :**

(Duration: 2 1/2 Hours, Max. Marks: 60)

- 1) Section-I – 8 Short Essay type Questions carrying 4 marks each should be given – Among these 5 should be answered – **5x4 = 20 Marks**
- 2) Section-II – 8 Essay type Questions with internal choice carrying 8 marks each should be given – Among these 5 should be answered – **5x8 = 40 Marks**

➤ **Practical Question Paper format: (For B.COM Computer Applications)**

Maximum Marks of 50 and duration is 3 hours



Govt. College for Women (AUTONOMOUS) - GUNTUR. 1942 (Estd.)

College with Potential for Excellence

Guntur, Guntur Dist, A.P.

Sambasivapet,

DEPARTMENT OF COMMERCE

B.Com (All groups) from 2023-24

Internal Assessment Details

II and III Years B.Com (All Programmes)

Theory Question Paper Format:(Duration: 3 Hours, Max. Marks: 70)

- 1) Section-I – 8 Short Essay type Questions without internal choice carrying 2 marks each should be given – Among these 5 should be answered – **5x2 = 10 Marks**
- 2) Section-II – 8 Essay type Questions with internal choice carrying 8 marks each should be given – Among these 5 should be answered – **4x5 = 20 Marks**

➤ **Practical Question Paper format:**

Maximum Marks of 50 and duration is 3 hours

Scheme of CIA	I	II	Total
Mid Term Examinations (Maximum Marks)	20	20	40
Assignment for every unit of syllabus of each paper (Prescribed 5 units in paper)	2x5		10
Extra Curriculum Activities like Quiz, Seminar, Debates, JAM, Elocution, Quiz Programmes Etc., Online			10
TOTAL			60
Average--- 60/2			30 Marks

EXTERNAL ASSESSMENT PATTERN

II and III Years B.Com (All Programmes)

Question Paper Pattern for Semester End Examinations

STRUCTURE OF QUESTION PAPER SETTING			Marks Awarded
SECTION-A (Very Short Questions) Minimum One question from each unit)	5 out of 8 Questions answered	2 Marks for Each Question	2x5=10 Marks
SECTION-B Short Questions (Problem/ Theory Questions) Minimum One question from each unit)	5 out of 8 Questions answered	4 Marks for Each Question	4x5=20 Marks
SECTION-C Essay Choice Based Questions (Problem/Theory Questions) Choice Based Two Questions from each Unit is Compulsory.	Choice Based 5 Questions answered	8 Marks for Each Question	8x5=40 Marks



Govt. College for Women
(AUTONOMOUS) - GUNTUR. 1942 (Estd.)
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Sambasivapet,

Guntur, Guntur Dist, A.P.

DEPARTMENT OF COMMERCE
B.Com (All Groups) from 2024-25
INNOVATIVE PEDAGOGY TOOLS

1. Google Classroom
2. CCE LMS
3. You tube tutorials
4. Ed puzzle Videos
5. Tutorial websites
6. Quiz
7. Testimoz
8. Plickers
9. Kahoot
10. Google forms
11. Blogs
12. Power point presentations
13. Digital Smart boards
14. Google Meet/Cisco Webex/Zoom meeting
15. Swayam online courses
16. Online courses in platforms like Coursera/Edx etc



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

Sambasivapet,

Guntur, Guntur Dist, A.P.

DEPARTMENT OF COMMERCE
B.Com (ALL PROGRAMMES)

Panel of Examiners and Question Paper Setters-2024-25

S.No	Name of the Panel Examiner	Name of the Present Working College	Cell No	Email ID
1	Sri.A.V.Hanumantha Rao	GDC Chebrole	8790351917	rhvenkata@gmail.com
2	Sri.S.Mohan Rao	SKBR GDC Macherla	7569963706	mohanraisalivendra@gmail.com
3	Smt.M.Velanganni	YA GDC(W) Chirala	9966991837	Velanganni08@gmail.com
4	Smt.M.Bhagya Lakshmi	YA GDC(W) Chirala	9177222206	Mbl22206@gmail.com
5	Dr.P.Murali	Sri.ABR GDC Repalle	9966295029	palaparthimuralu@yahoo.co.in
6	Sri.K.Koteswara Rao	SGK GDC Vinukonda	6281769550	k.kr7722@gmail.com
7	Sri. M.Jagadeesh	SGK GDC Vinukonda	9491948154	cajagadeesh.m@gmail.com
8	Smt.Ch.Vijaya Kalpana	SGK GDC Vinukonda	9160266279	Krupag41@gmail.com
9	Sri.V.Samuel Sukumar	SKBR GDC Macherla	9441898696	samuel.sukumar.v@gmail.com
10	Dr.A.Lavanya	GDCW, Bapatla	9959322206	lavanyaambati@gmail.com

ANNEXURE-I (1.1.1)

ANNEXURE-II (1.1.2)

CROSS CUTTING ISSUES (1.3.1)



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

DEPARTMENT OF COMMERCE

Minutes of the Meeting of Board of Studies of Commerce held on 07-08-2024. In the Department of
Commerce, Government College for Women, Guntur.

BOS-MINUTES

Board of Studies meeting was conducted by the Department of Commerce on **07-08-2024 at 10.00 A.M** and after thorough discussion on items in the agenda, the following resolutions were made:

1. It is resolved to approve the course curriculum and allocation of credits for the courses of 1st year **B.Com.(CA) Honours, B.Com.(General), B.Com.(Finance), B.Com (Tax Procedures & Practice)** in Commerce Major and the Courses of Commerce Minor English & Computer Applications as per the APSCHE revised syllabus under CBSC framework (with effect from 2023-24) as for **New Education Policy (NEP)-2020** as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
2. It is resolved to approve the changes made in the syllabus for the courses of 1st Year and 2nd Year B.Com (All Programmes) in Single Major, 3rd Year B.Com. (All Programmes) core courses in the three major programs, as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
3. It is resolved to approve the **Course structure and syllabus for Skill Enhancement courses/Multi-Disciplinary Courses/Life Skill Courses and Skill Development Courses** that will be taught by the commerce department as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
4. It is resolved to introduce and approve the syllabus for the **Certificate Courses** in “**Human Resource Management**” and “**Agricultural Marketing**” as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
5. It is resolved to introduce and approve the syllabus for the **ABILITY ENHANCEMENT CERTIFICATE COURSES (AECC)** in “**Customer Relationship Management, Event Management, Right to Information Act and Time Management**” as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.

6. It is resolved to approve the model papers and blueprints of all the courses of B.Com. (All Programmes) including Minor as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
7. It is resolved to approve the revision of Internal Assessment pattern as per the resolution of staff council of the college dated 11-08-2023 and as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
8. It is resolved to approve the revision of External Assessment pattern per the resolution of staff council of the college dated 11-08-2023 and as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.
9. It is resolved to approve the Question Paper Setters/Examiners Panel as directed by the members of the Board of Studies and is recommended for approval by the Academic Council.



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

DEPARTMENT OF COMMERCE

The meeting of the Board of Studies in UG Programmes of Commerce (All Groups) was convened on **07/08/2024** at 10.00 A.M. in Department of Commerce, under Chairmanship of **Dr. B.Sudhakara Reddy**, the In- Charge of the Department, Government College for Women (Autonomous), Guntur-522001 for the Academic year 2024-25. The composition of Board of Studies is as follows:

Composition of the BoS for UG Programmes as Per UGC Guidelines

S.No	Category	Designation in BoS	Name of the Person	Designation
1.	Chairman	The Board of Studies for UG Programmes	Dr. B.Sudhakara Reddy	Assistant Professor & In Charge, Department of Commerce
2.	University Nomine	Member	Dr.Naga Raju Battu	Associate Professor Department of HRM Acharya Nagarjuna University
3.	Subject Expect	Member	Prof.M.S.Narayana	Department Of MBA, KL University, Vaddeswaram, Vijayawada
4	Subject Expect	Member	Dr.R.Anka Rao	Assistant Professor Department of Commerce Government College Avanigadda, Krishna Dist, AP
5	Faculty of the Department	Member	Smt.K.Subbarathnamma Lecturer in Commerce	Assistant Professor Department of Commerce
6	Faculty of the Department	Member	Dr.N.Thyagaraju	Assistant Professor Department of Commerce
7	Faculty of the Department	Member	Dr.P.Srilatha Lecturer in Commerce	Assistant Professor Department of Commerce
8	Faculty of the Department	Member	Dr.V.Krupavani. Lecturer in Commerce	Assistant Professor Department of Commerce
9	Faculty of the Department	Member	Dr.J.Durga Prasada Rao	Assistant Professor Department of Commerce
10	Faculty of the Department	Member	Dr.K.Priyadarsini. Lecturer in Commerce	Assistant Professor Department of Commerce

11	Faculty of the Computer Applications	Member	Dr.V.Saritha Reddy, Lecturer in Computer Applications	Assistant Professor in Department of Computer Applications
12	Industry Nominee	Member	V.Bhargavi	FCA, Director of Kallam textiles Ltd,Guntur , AP
13	Student ALUMINI	Member	A.Sravani Lecturer in Commerce GUEST FACULTY)	Assistant Professor Department of Commerce
14	Faculty of the Department	Member	M.Venkata Ramana Lecturer in Commerce (GUEST FACULTY)	Department of Commerce
15	Faculty of the Department	Member	Dr.M.Prabhavathi Lecturer in Commerce (GUEST FACULTY)	Department of Commerce
16	Student Representative	Member	1.Ch.Aswini, III.B.Com (CA) 2.M.Manasa, III B.Com (AT)	Student Members

**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 CBCSW.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)
FinanceFirst 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
MODERNOFFICE 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

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

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

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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Smt.M.Venkata Ramana- Cell: 98853 07429

2. B.Com Honours (Computers) : Smt.K.Subbarathamma – Cell: 93926 15981

Dr.B.Sudhakara Reddy-Cell: 85002 21375

3. B.Com Honours (Tax Procedures and Practice) :

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Dr.K.Priyadarshini – Cell: 94943 97885

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