

B.Com CA, B.Com CA with Business Analytics, B.Sc CA & BA CA

SRI VENKATESWARA UNIVERSITY

B.Com. Computer Applications & B.Com Computer Applications with Business Analytics, BA Computer Applications & B.Sc. Computer Applications

III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-6A: BIGDATA ANALYTICS USING R

(Skill Enhancement Course (Elective), 5 credits)

I. Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. Understand data and classification of digital data.
2. Understand Big Data Analytics.
3. Load data in to R.
4. Organize data in the form of R objects and manipulate them as needed.
5. Perform analytics using R programming.

II. Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit – 1: Introduction to Big data (12 h)

Data, classification Of Digital Data--structured, unstructured, semi-structured data, characteristics of data, evaluation of big data, definition and challenges of big data , what is big data and why to use big data ?, business intelligence Vs big data.

Unit – 2: Big data Analytics (10 h)

What is and isn't big data analytics? Why hype around big data analytics? Classification of analytics, top challenges facing big data, importance of big data analytics, technologies needed to meet challenges of big data.

Unit – 3: Introduction to R and getting started with R (13h)

What is R? Why R? , advantages of R over other programming languages, Data types inR- logical, numeric, integer, character, double, complex, raw, ls() command, expressions, variables and functions, control structures, Array, Matrix, Vectors

Unit – 4: Exploring data in R (13h)

Data frames-data frame access, ordering data frames, R functions for data frames dim(), nrow(), ncol(), str(), summary(), names(), head(), tail(), edit() .Load data frames—readingfrom .CSV files, reading from tab separated value files, reading from tables.

Unit – 5: Data Visualization using R (12h)

Reading and getting data into R (External Data): XML files, Web Data, JSON files, Databases, Excel files.

Working with R Charts and Graphs: Histograms, Bar Charts, Line Graphs, Scatter plots, Pie Charts

BOOKS

1. Seema Acharya , Subhashini Chellappan --- Big Data And Analytics second edition, Wiley
2. Seema Acharya--Data Analytics using R, McGraw Hill education (India) Private Limited.
3. Big Data Analytics, Introduction to Hadoop, Spark, and Machine-Learning, Rajkamal, Preeti Saxena, McGraw Hill, 2018.
4. Big Data, Big Analytics: Emerging Business intelligence and Analytic trends for Today's Business, Michael Minelli, Michelle Chambers, and Ambiga Dhiraj, John Wiley & Sons, 2013

Reference Books:

1. An Introduction to R, Notes on R: A Programming Environment for Data Analysis and Graphics. W. N. Venables, D.M. Smith and the R Development Core Team

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups a steams))
4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

B. General

1. Group Discussion
2. Try to solve MCQ's available online.
3. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Problem-solving exercises,
4. Practical assignments and laboratory reports.
5. Observation of practical skills,
6. Individual and group project reports like –Creating Text Editor in C++.
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs from individual and collaborative work

Course-6A: **Big Data Analytics Using R ---Lab (Practical) Syllabus (15 Hrs.)**

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

1. Create a vector in R and perform operations on it.
2. Create integer, complex, logical, character data type objects in R and print their values and their class using print and class functions.
3. Write code in R to demonstrate sum(), min(), max() and seq() functions.
4. Write code in R to manipulate text in R using grep(), toupper(), tolower() and substr() functions.
5. Create data frame in R and perform operations on it.
6. Import data into R from text and excel files using read.table () and read.csv () functions.
7. Write code in R to find out whether number is prime or not.
8. Print numbers from 1 to 100 using while loop and for loop in R.
9. Write a program to import data from csv file and print the data on the console.
10. Write a program to demonstrate histogram in R.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned Faculty members.*

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III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-6A: BIGDATA ANALYTICS USING R

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

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III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-7A: DATA SCIENCE USING PYTHON

(Skill Enhancement Course (Elective), 5 credits)

Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. Understand basic concepts of data science
2. Understand why python is a useful scripting language for developers.
3. Use standard programming constructs like selection and repetition.
4. Use aggregated data (list, tuple, and dictionary).
5. Implement functions and modules.

II. Syllabus : (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit – 1: Introduction to data science (12h)

Data science and its importance, advantages of data science, the process of data science, Responsibilities of a data scientist, qualifications of data scientists, would you be a good data scientist, why to use python for data science.

Unit – 2: Introduction to python (14h)

What is python , features of python, history of python, writing and executing the python program, basic syntax, variables, keywords, data types ,operators ,indentation, Conditional statements-if, if-else, nested if-else, looping statements-for, while, break, continue, pass

Unit – 3: Control structures and strings (10h)

Strings - definition, accessing, slicing and basic operations

Lists - introduction, accessing list, operations, functions and methods,

Tuples - introduction, accessing tuple

Dictionaries - introduction, accessing values in dictionaries

Unit – 4: Functions and modules (13h)

Functions - defining a function, calling a function, types of functions, function arguments, local and global variables, lambda and recursive functions, Modules- math and random

Unit-5: Classes & Objects (11h)

Classes and Objects, Class method and self-argument, class variables and object variables, public and private data members, private methods, built-in class attributes, static methods.

Reference Books:

1. Steven cooper--- Data Science from Scratch, Kindle edition
2. Reemathareja—Python Programming using problem solving approach, OxfordPublication

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

C. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups a steams))
4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

D. General

1. Group Discussion
2. Try to solve MCQ's available online.
3. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

11. The oral and written examinations (Scheduled and surprise tests),
12. Closed-book and open-book tests,
13. Problem-solving exercises,
14. Practical assignments and laboratory reports.
15. Observation of practical skills,
16. Individual and group project reports like –Creating Text Editor in C#.
17. Efficient delivery using seminar presentations,
18. Viva voce interviews.
19. Computerized adaptive testing, literature surveys and evaluations,
20. Peers and self-assessment, outputs form individual and collaborative work

Course-7A: Data Science Using Python; Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

1. Python Program to Find the Square Root
2. Python Program to Swap Two Variables
3. Python Program to Generate a Random Number
4. Python Program to Check if a Number is Odd or Even
5. Python Program to Find the Largest Among Three Numbers
6. Python Program to Check Prime Number
7. Python Program to Display the multiplication Table
8. Python Program to Print the Fibonacci sequence
9. Python Program to Find the Sum of Natural Numbers
10. Python Program to Find Factorial of Number Using Recursion
11. Python Program to work with string methods.
12. Python Program to create a dictionary and print its content.
13. Python Program to create class and objects.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned Faculty members.*

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Course-7A: DATA SCIENCE USING PYTHON

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

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III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-6B: MOBILE APPLICATION DEVELOPMENT

(Skill Enhancement Course (Elective), 5 credits)

Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. Identify basic terms ,tools and software related to android systems
2. Describe components of IDE, understand features of android development tools
3. Describe the layouts and controls
4. Explain the significance of displays using the given view
5. Explain the features of services and able to publish android Application
6. Developing interesting Android applications using MIT App Inventor

Unit-1:(Total hours: 75 including Theory, Practical, Training, Unit tests etc.) 10 Hrs

- 1.1 Introduction to Android ,open headset alliance, Android Ecosystem
- 1.2 Need of Android
- 1.3 Features of Android
- 1.4 Tools and software required for developing an Application

Unit-2: 13Hrs

- 2.1 operating system, java JDK, Android SDK
- 2.2 Android development tools
- 2.3 Android virtual devices
- 2.4 steps to install and configure Android studio and sdk

Unit-3: 14Hrs

- 3.1 control flow, directory structure
- 3.2 components of a screen
- 3.3 fundamental UI design
- 3.4 linear layout, absolute layout , table layout
- 3.5 text view
- 3.6 edit text
- 3.7 button, image button, radio button
- 3.8 radio group, check box, and progress bar
- 3.9 list view, grid view, image view, scroll view
- 3.10 time and date picker

Unit-4: 10Hrs

- 4.1 android platform services
- 4.2 Android system Architecture
- 4.3 Android Security model

Unit-5

13Hrs.

- 5.1 Introduction of MIT App Inventor
- 5.2 Application Coding
- 5.3 Programming Basics & Dialog
- 5.4 Audio & Video
- 5.5 File

Text Books:

1. Erik Hellman, –Android Programming – Pushing the Limits, 1st Edition, Wiley India Pvt Ltd, 2014.
2. App Inventor: create your own Android apps by Wolber, David (David Wayne)

Reference Books:

1. Dawn Griffiths and David Griffiths, –Head First Android Development, 1st Edition, O'Reilly SPD Publishers, 2015.
2. J F DiMarzio, –Beginning Android Programming with Android Studio, 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
3. Anubhav Pradhan, Anil V Deshpande, — Composing Mobile Apps using Android, Wiley 2014, ISBN: 978-81-265-4660-2
4. Android Online Developers Guide
5. <http://developer.android.com/reference/> Udacity: Developing Android
6. Apps- Fundamentals
7. <https://www.udacity.com/course/developing-android-appsfundamentals--ud853-nd>
8. <http://www.appinventor.mit.edu/>

RECOMMENDED CO-CURRICULAR ACTIVITIES:

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A. Measurable

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4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

General

- a. Group Discussion
- b. Try to solve MCQ's available online.
- c. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Problem-solving exercises,
4. Practical assignments and laboratory reports.
5. Observation of practical skills,
6. Efficient delivery using seminar presentations,
7. Viva voce interviews.
8. Computerized adaptive testing, literature surveys and evaluations,
9. Peers and self-assessment, outputs from individual and collaborative work

Course-6B: **Mobile Application Development: Lab (Practical) Syllabus (15 Hrs.)**

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

Outcomes:

1. Understand the android platform
2. Design and implementation of various mobile applications

Experiments:

1. Demonstrate mobile technologies and devices
2. Demonstrate Android platform and applications overview
3. Working with texts , shapes, buttons and lists
4. Develop a calculator application
5. Implement an application that creates a alarm clock

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Course-6B: MOBILE APPLICATION DEVELOPMENT

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

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III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-7B: CYBER SECURITY AND MALWARE ANALYSIS

(Skill Enhancement Course (Elective), 5 credits)

COURSE OUTCOMES:

Upon successful completion of this course, students should have the knowledge and skills to

1. Understand the computer networks, networking tools and cyber security
2. Learn about NIST Cyber Security Framework
3. Understand the OWASP Vulnerabilities
4. Implement various Malware analysis tools
5. Understand about Information Technology act 2000

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT 1: Introduction to Networks & cyber security

14hrs

- Computer Network Basics
- Computer network types
- OSI Reference model
- TCP/IP Protocol suite
- Difference between OSI and TCP/IP
- What is cyber, cyber-crime and cyber-security
- All Layer wise attacks
- Networking devices: router, bridge, switch, server, firewall
- How to configure: router
- How to create LAN

UNIT 2: NIST Cyber security framework

12hrs

- Introduction to the components of the framework
- Cyber security Framework Tiers
- What is NIST Cyber security framework
- Features of NIST Cyber security framework
- Functions of NIST Cyber security framework
- Turn the NIST Cyber security Framework into Reality/ implementing the framework

UNIT 3: OWASP

12hrs

- What is OWASP?
- OWASP Top 10 Vulnerabilities
 - ❖ Injection
 - ❖ Broken Authentication
 - ❖ Sensitive Data Exposure
 - ❖ XML External Entities (XXE)
 - ❖ Broken Access Control
 - ❖ Security Misconfiguration
 - ❖ Cross-Site Scripting (XSS)
 - ❖ Insecure Deserialization
 - ❖ Using Components with Known Vulnerabilities
 - ❖ Insufficient Logging and Monitoring
- Web application firewall

UNIT 4: MALWARE ANALYSIS

12hrs

- What is malware
- Types of malware
 - ❖ Key loggers
 - ❖ Trojans
 - ❖ Ransomware
 - ❖ Rootkits
- Antivirus
- Firewalls
- Malware analysis
 - ❖ VM ware
 - ❖ How to use sandbox
 - ❖ Process explorer
 - ❖ Process monitor

UNIT 5: CYBER SECURITY: Legal Perspectives

10hrs

- Cybercrime and the legal landscape around the world
- Indian IT ACT 2008 --Cybercrime and Punishments
- Challenges to Indian law and cybercrime scenario in India

Textbooks:

1. Computer Networks | Fifth Edition | By Pearson (6th Edition)|Tanenbaum, Feamster & Wetherill
2. Computer Networking | A Top-Down Approach | Sixth Edition | By Pearson | Kurose James F. Ross Keith W.
3. Cyber Security by Sunit Belapure, Nina Godbole|Wiley Publications
4. TCP/IP Protocol Suite |Mcgraw-hill| Forouzan|Fourth Edition

Website References:

- <https://csrc.nist.gov/Projects/cybersecurity-framework/nist-cybersecurity-framework-a-quick-start-guide>
- <https://owasp.org/www-project-top-ten/>
- <https://owasp.org/www-project-juice-shop/>

Co-Curricular Activities:

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A. Measurable

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B. General

1. Group Discussion
2. Try to solve MCQ's available online.

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Practical assignments and laboratory reports,
4. Observation of practical skills,
5. Individual and group project reports.
6. Efficient delivery using seminar presentations,
7. Viva-Voce interviews.
8. Computerized adaptive testing, literature surveys and evaluations,
9. Peers and self-assessment, outputs form individual and collaborative work

Course-7B: Cyber Security and Malware Analysis; Lab (Practical) Syllabus (15 Hrs.)

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Experiments:

1. Configure a LAN by using a switch
2. Configure a LAN by using Router
3. Perform the packet sniffing mechanism by download the –wire shark‖ tool and extract the packets
4. Perform an SQL Injection attack and its preventive measure to avoid Injection attack

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

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Course-7B: CYBER SECURITY AND MALWARE ANALYSIS

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

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III Year – V Semester (Under CBCS W.E.F. 2020-21)**

**Course-6C: E– COMMERCE APPLICATION DEVELOPMENT
(Skill Enhancement Course (Elective), 5 credits)**

Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. To apply in an integrative and summative fashion the students' knowledge in all fields of business studies by drafting a website presence plan.
2. To understand the factors needed in order to be a successful in ecommerce
3. To gain the skills to bring together knowledge gathered about the different components of building a web presence
4. To critically think about problems and issues that might pop up during the establishment of the web presence
5. To apply Word Press as a content management system (CMS), Plan their website by choosing colour schemes, fonts, layouts, and more

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: (10h)

- 1.1 Introduction to E– commerce:
- 1.2 Meaning and concept – E– commerce
- 1.3 E– commerce v/s Traditional Commerce
- 1.4 E– Business & E– Commerce – History of E– Commerce
- 1.5 EDI – Importance, features & benefits of E– Commerce
- 1.6 Impacts, Challenges & Limitations of E– Commerce

Unit-2: (12h)

- 2.1 Business models of E – Commerce: Business to Business
 - 2.1.2 Business to customers
 - 2.1.3 Customers to Customers
 - 2.1.4 Business to Government
 - 2.1.5 Business to Employee
- 2.2 Influencing factors of successful E– Commerce
- 2.3 Architectural framework of Electronic Commerce

Unit-3: (12h)

- 3.1 Electronic data Interchange
- 3.2 EDI Technology
- 3.3 EDI- Communications

- 3.4 EDI Agreements
- 3.5 E– Commerce payment system.
- 3.6 Digital Economy

Unit -4: (13h)

- 4.1 Java Script- Introduction, Control Structures
- 4.2 PHP- Introduction, Control Structures
- 4.3 The elements of e-commerce: Internet e-commerce security
- 4.4 A web site Evaluation Model

Unit-5: (13h)

- 5.1 Logging in to Your Word press Site
- 5.2 word press dash board
- 5.3 creating your first post
- 5.4 adding photos and images
- 5.5 creating hyper link
- 5.6 adding categories and tags

Textbooks:

1. Turban, Rainer, and Potter, Introduction to E-Commerce, second edition, 2003
2. H. M. Deitel, P. J. Deitel and T. R. Nieto, E-Business and E-Commerce: How to Programe, Prentice hall, 2001
3. WordPress All-in-One For Dummies -written by Lisa Sabin Wilson with contributions by Michael Torbert, Andrea Rennick, Cory Miller, and Kevin Palmer

Reference Books:

1. Elias. M. Awad, -Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley
3. <https://w3cschools.com>
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.

RECOMMENDED CO-CURRICULAR ACTIVITIES: (Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

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B. General

1. Group Discussion
2. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Efficient delivery using seminar presentations,
4. Computerized adaptive testing, literature surveys and evaluations,
5. Peers and self-assessment, outputs from individual and collaborative work

Course-6C: E- Commerce Application Development; Lab (Practical) Syllabus (15 Hrs)

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Case study of e –commerce

1. Home page design of web site
2. Validation using PHP
3. Implement Catalogue design
4. Implement Access control mechanism(eg: username and password)
5. Case study on business model of online E-Commerce store

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

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Course-6C: E– COMMERCE APPLICATION DEVELOPMENT

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

B.Com CA, B.Com CA with Business Analytics, B.Sc CA & BA CA

SRI VENKATESWARA UNIVERSITY

**B.Com. Computer Applications & B.Com Computer Applications with Business Analytics,
BA Computer Applications & B.Sc. Computer Applications**

III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-7C: REAL TIME GOVERNANCE SYSTEM (RTGS)
(Skill Enhancement Course (Elective), 5 credits)

COURSE OUTCOMES:

Upon successful completion of this course, students will have the knowledge and skills to

1. Understand the terms regarding Governance, E-Governance and RTGS
2. Learn about E-Governance Infrastructure
3. Understand the E-Governance implementation in several countries
4. Understand the E-Governance implementation in several Indian states
5. Understand the applications of RTG

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT 1: Introduction to E-Governance

12hrs

- Government, Governance and Good Governance
- What is E-Governance or Electronic Governance?
- E-Government and 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
- What is Real-Time Governance (RTG)
- Real Time Governance Society (RTGS)

UNIT 2: E-Governance Infrastructure

14hrs

- 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 3: E-Governance: Country Experience

12hrs

- INDIA
- US
- UK
- AUSTRALIA
- DUBAI

UNIT 4: E-Governance in India

12hrs

- Andhra Pradesh
- Karnataka
- Kerala
- Uttar Pradesh
- Madhya Pradesh
- West Bengal
- Gujarat

UNIT 5: Latest Applications in Real Time Governance

10hrs

- Agriculture
- Rural Development
- Health care
- Education
- Tourism
- Commerce and Trade

Textbooks:

1. E-Governance: concepts and case studies| CSR Prabhu| Prentice-Hall|
2. E-Governance| Niranjani, Sanhari Mishra | Himalaya Publishing House

Website References:

1. <http://www.egov4dev.org/success/case/>
2. <https://vikaspedia.in/e-governance/resources-for-vles>
3. <https://altametrics.com/en/information-systems/information-system-types.html>
4. <https://core.ap.gov.in/CMDashBoard/Index.aspx>

Co-Curricular Activities:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

B. General

1. Group Discussion
2. Try to solve MCQ's available online.

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

10. The oral and written examinations (Scheduled and surprise tests),
11. Closed-book and open-book tests,
12. Practical assignments and laboratory reports,
13. Observation of practical skills,
14. Individual and group project reports.
15. Efficient delivery using seminar presentations,
16. Viva-Voce interviews.
17. Computerized adaptive testing, literature surveys and evaluations,
18. Peers and self-assessment, outputs form individual and collaborative work

Course-7C: Real Time Governance System (RTGS); Lab (Practical) Syllabus (15 Hrs)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

Note: Here the students have to gather the details in computer lab by surfing several websites & Google Search Engines and submit the report to the class/lab instructor before leaving the lab.

Week 1: Write a Report on the role of Nationwide Networking in E-Governance

Week 2: Write a Report on SETU: A Citizen Facilitation Centre in India, regarding it's successful or failure journey.

Week 3: Write a Report on National Cyber Security Policy, how it is useful to Indian citizens.

Week 4: Write a Report on mee-seva/Village Secretariat/Ward secretariat, a new paradigm in citizen services.

Week 5: Write a Report on how Andhra Pradesh is implementing RTGS in Agriculture.

Week 6: Write a Report on how Andhra Pradesh is implementing RTGS in social welfare schemes

Week 7: Write a Report on how Andhra Pradesh is implementing RTGS in waste lands, agricultural lands and house properties.

Week 8: Write a Report on Electronic Birth Registration in any one state of our country.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

SRI VENKATESWARA UNIVERSITY

**B.Com. Computer Applications & B.Com Computer Applications with Business
Analytics, BA Computer Applications & B.Sc. Computer Applications
III Year – V Semester (Under CBCS W.E.F. 2020-21)**

Course-7C: REAL TIME GOVERNANCE SYSTEM (RTGS)

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

B.Com CA, B.Com CA with Business Analytics, B.Sc CA & BA CA

SRI VENKATESWARA UNIVERSITY

B.Com. Computer Applications & B.Com Computer Applications with Business Analytics, BA Computer Applications & B.Sc. Computer Applications

III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-6D: MULTIMEDIA TOOLS AND APPLICATIONS

(Skill Enhancement Course (Elective), 5 credits)

Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. Gain knowledge on the concepts related to Multimedia.
2. Understand the concepts like image data representation and colour modes.
3. Understand the different types of video signals and digital audio.
4. Know about multimedia data compression types and audio compression standards
5. Know about basic video compression techniques.

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: Introduction to multimedia:

12Hr

1. What is Multimedia?
2. Components of Multimedia System
3. Multimedia and Hypermedia
4. Multimedia Authoring metaphors
5. Multimedia Production
6. Multimedia Presentation
7. Automatic Authoring

Unit-2: Image Data Representations and color models:

12Hr

1. Color science Human vision Image data types:
2. 2.Black & white images
 - 2.1 1-bit images (Binary image)
 - 2.2 8 -bit (Gray -level images)
3. Color images
 - 3.1 24-bit color images
 - 3.2 8-bit color images
4. Color models

Unit-3: Fundamental concepts in video:

12Hr

1. Types of Video Signals
 - 1.1 Analog Video
 - 1.2 Digital Video

Basics of Digital Audio:

2. What is Sound?
 - 2.1 Digitization of Sound
- 2.2 Quantization and Transmission of Audio
 - 2.2.1 Pulse code modulation
 - 2.2.2 Differential coding of audio
 - 2.2.3 Predictive coding

Unit-4:

Multimedia Data Compression:

13Hr

1. Introduction
 - 1.1 Basics of Information Theory
 - 1.2 Lossless Compression Algorithms
 - 1.2.1 Fix-Length Coding
 - 1.2.2 Run-length coding
 - 1.2.4 Dictionary-based coding
 - 1.3. Variable Length Coding
 - 1.3.1 Huffman Coding Algorithm

Audio Compression standards:

2. Introduction
 - 2.1 Psychoacoustics model
 - 2.2 MPEG Audio

Unit-5: Basic Video Compression Techniques:

11Hr

1. Introduction to Video compression
2. Video compression standard H.261
3. Video compression standard MPEG-1

Text Books:

Fundamentals of Multimedia by Ze-Nian Li & Mark S. Drew. Publisher: Prentice Hall

Reference Books:

1. An introduction to digital multimedia by Savage, T. M. and Vogel, K. E. 2008.
2. Digital Multimedia by Nigel Chapman & Jenny Chapman. 2009.

Online Resources: <https://ksuit342.wordpress.com/lectuers/>
<https://www.tutorialspoint.com/multimedia>

Recommended Co-Curricular Activities (participation: total 15 weeks):

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))

4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

B. General

1. Group Discussion
2. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Programming exercises,
4. Observation of practical skills,
5. Efficient delivery using seminar presentations,
6. Viva voce interviews.
7. Computerized adaptive testing, literature surveys and evaluations,
8. Peers and self-assessment, outputs form individual and collaborative work

Suggested Software

- 1) Image Editing – GIMP
- 2) Audio Editing – Audacity
- 3) Video Editing – video pad
- 4) NCH software tools.

Course-6D: Multimedia Tools and Applications; Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

1. Editing images using GIMP
2. Improve the Quality of your Image in GIMP
3. Create an impressive background in GIMP
4. Applying Shadow & Highlight effects in images
5. Black& white and color photo conversion.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

SRI VENKATESWARA UNIVERSITY

**B.Com. Computer Applications & B.Com Computer Applications with Business Analytics, BA
Computer Applications & B.Sc. Computer Applications**

III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-6D: MULTIMEDIA TOOLS AND APPLICATIONS

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

B.Com CA, B.Com CA with Business Analytics, B.Sc CA & BA CA

SRI VENKATESWARA UNIVERSITY

B.Com. Computer Applications & B.Com Computer Applications with Business Analytics,

BA Computer Applications & B.Sc. Computer Applications

III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-7D: DIGITAL IMAGING

(Skill Enhancement Course (Elective), 5 credits)

Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. Gain knowledge about Types of Graphics, Types of Objects and Types of video editing tools
2. Show their skills in editing and altering photographs for through a basic understanding of the tool box.
3. Gain knowledge in using the layers.
4. Gain knowledge in using the selection tools, repair tools.
5. Gain knowledge in using selection tools, applying filters and can show their skills.

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT-I

12 Hrs

1. Types of Graphics
 - 1.1 Raster vs Vector Graphics
2. Types of Objects
 - 2.1 Audio formats
 - 2.2 Video formats
 - 2.3 Image formats
 - 2.4 Text document formats
3. Types of video editing
4. Different color modes.
5. Image Scanner
 - 5.1 Types of Image Scanners

UNIT-II

12 Hrs

1. What is GIMP?
2. GIMP tool box window
3. Layers Dialog
4. Tool Options Dialog
5. Image window
6. Image window menus

UNIT-III

12 Hrs

Improving Digital Photos

- 1.1 Opening files
 - 1.1.1 Rescaling saving files
- 1.2. Cropping
- 1.3. Brightening & Darkening
- 1.4. Rotating
- 1.5. Sharpening

Introduction to layers

- 2. What is layer?
 - 2.1. Using layer to add text
 - 2.2. Using move tool
 - 2.3. Changing colors
 - 2.4. Simple effects on layers
 - 2.5 Performing operations on layers
 - 2.7 Using layers to copy and paste

UNIT-IV

12 Hrs

Drawing:

- 1.1 Drawing lines and curves
- 1.2 Changing colors and brushes
- 1.3 Erasing
- 1.4 Drawing rectangles, Circles and other shapes
- 1.6 Outlining and filling regions
- 1.7 Filling with patterns and gradients

Selection:

- 2.1 Working with selections
- 2.2 Select by color and fuzzy
- 2.3 Select Bezier paths
- 2.5 Modifying selections with selection modes

UNIT-V

12 Hrs

Erasing and Touching Up:

- 1.1 Dodge and burn tool
- 1.3 Clone tool
- 1.4 Sharpening using convolve tool
- 1.5 Correcting Color Balance

Filters:

- 2.1 Filters
 - 2.1.1 Blur
 - 2.1.2 Enhance
 - 2.1.3 Noise Filters

References:

Textbook: Beginning GIMP from Novice to professional by Akkana Peck,
Second Edition, Apress

Recommended Co-Curricular Activities (participation: total 15 weeks):

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

B. General

1. Group Discussion
2. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Programming exercises,
4. Observation of practical skills,
5. Efficient delivery using seminar presentations,
6. Viva voce interviews.
7. Computerized adaptive testing, literature surveys and evaluations,
8. Peers and self-assessment, outputs form individual and collaborative work

Course-7D: DIGITAL IMAGING; Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

1. Designing a Visiting card
2. Design Cover page of a book
3. Paper add for calling tenders
4. Design a Pamphlet
5. Brochure designing
6. Titles designing
7. Custom shapes creation
8. Image size modification
9. Background changes
10. Texture and patterns designing

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

Draft Syllabus prepared by:

1. Dr. M. Babu Reddy, Krishna University, Machilipatnam
2. Mr.Kavuri Sridhar, PB Sidhartha College of Arts & Science, Vijayawada

Mr.SAB Nehru, Andhra Layola College, Vijayawada

SRI VENKATESWARA UNIVERSITY

B.Com. Computer Applications & B.Com Computer Applications with Business Analytics, BA Computer Applications & B.Sc. Computer Applications

III Year – V Semester (Under CBCS W.E.F. 2020-21)

Course-7D: DIGITAL IMAGING

MODEL QUESTION PAPER

SECTION - A (Total 15 marks)

Answer any FIVE Questions

5×3 = 15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions

5×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give Two 3 Marks Questions and Two 12 Marks Questions from each Unit.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course-20 A: STOCK MARKETS

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I. Learning Outcomes:

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

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

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

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

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

UNIT 2: Capital Markets

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

UNIT 3. - Financial Intermediaries

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

UNIT 4. Stock Indices

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

UNIT 5. –Regulatory Mechanism

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

III. References:

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

IV Co-Curricular Activities:

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

- 1. For Teachers: Training** of students by the teacher(using actual field material) in classroom and field for not less than 10 hours on techniques in valuation of shares of selected companies, preparation of documents, identification of local individuals / institutions who are involved in share markets. Listing out Local Money Market institutions, Identifying the investors and their experience in operational activities
Analysis of various companies Financial Statements and interpretations
- 2. For Students:** Students shall individually study the work of stock market professionals and agencies and make observations. Their observations shall be written as the Fieldwork/Project work Report in the given format not exceeding 10 pages and submit to the teacher.
- 3.** Max marks for Fieldwork/Project work Report: 05.
- 4. Suggested Format for Fieldwork/Project work (not more than 10 pages):**
Titlepage, student details, contents, objectives, step-wise work done, findings, conclusions and acknowledgements.
- 5.** Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying the investors and their activities in share markets
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Investment Institutions ,offices,
5. Invited lectures and presentations on related topics by field experts.

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer

Application with Business Analytics and BA Accountancy)

Semester – V

Course-20 A: STOCK MARKETS

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course-21 A: STOCK MARKETS ANALYSIS

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I. Learning Outcomes:

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

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

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

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

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

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

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

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

UNIT 5. –Mutual Funds

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

III. References:

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

IV Co-Curricular Activities:

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

1. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on Security Markets analysis, preparation of documents and Analysis of Shares and debentures, Fundamental Analysis of various companies Financial Statements and interpretations, Technical Analysis of Various Financial Statements, Quantity Analysis of various companies Financial statements and interpretations, Analysis of Mutual fund operations and their performances

Case Studies of various companies' performances based on analysis of their securities and the success stories of investors.

2. For Students: Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Chartered Accountants and Cost Accountants. They shall record their observations in a hand written Fieldwork/Project work report not exceeding 10 pages in the given format and submit to the teacher.

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

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

5. Unit tests (IE).

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course-21 A: STOCK MARKETS ANALYSIS

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course- 16- B. ADVERTISING AND MEDIA PLANNING

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I: Learning Outcomes:

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

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

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

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

UNIT-II: Strategies of Advertisements

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

UNIT-III: Process of Advertisement

Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

UNIT-IV: Media Planning

Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media UNIT-V: Analysis of Market Media

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

III: References:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)

5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanavel, Margham Publications
9. Publications of ASCI
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities:

A - Mandatory: (student training by teacher in the related field skills: total 10 hours):

1. For Teacher:

Students shall be practically trained, (using actual field material) in classroom and field for 10 hours, in the skills/techniques related to advertising and media planning. Training shall include;

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

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

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

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

5. Unit tests (IE).

B - Suggested Co-Curricular Activities

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

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy**)

Semester – V

Course- 16- B. ADVERTISING AND MEDIA PLANNING

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy**)

Semester – V

Course:17- B. SALES PROMOTION AND PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I: Learning Outcomes:

By the end of the course students are able to:

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

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

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

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

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

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

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

III: References:

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan

5. Successful Sales Promotion – Pran Choudhury
6. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra
7. Publications of ASCI
8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities: (Lecturer Participation: Total 10 Hours)

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

1 For Teacher:

Training of students by the teacher (using actual field material) for 10 hours in the classroom and field for not less than 10 hours on techniques in areas such as;

- Design special tools and techniques for sales promotion
- Planning of sales promotion and strategic planning for given product
- Report Writing on Success Stories of Sales promotion agencies
- Preparation of report on legal issues in sales promotion techniques.

2. For Student:

Students have to get individually training in the field the functional aspects of sales promotion, advertisement, strategic planning, sales promotion agencies and related legal issues, Students have to involve the sales promotion activities as practical training. Take up survey on sales promotional activities of existing products. Each student has to record his/her observations and prepare a handwritten Fieldwork/Project work Report, not exceeding 10 pages, and submit to teacher in the given format.

3) Max marks for Fieldwork/Project work Report: 10

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

5. Unit tests (IE).

V: Suggested Co-Curricular Activities

Assignments, Class seminars, Case studies, Compilation of paper cuttings, Group discussions, Debates, Quiz, Class exhibitions, Preparation of related videos, Invited lectures etc.

Programme: Three Year B.Com

Domain Subject: Commerce

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

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer
Application with Business Analytics and BA Accountancy)
Semester – V

Course:17- B. SALES PROMOTION AND PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15

Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to General, CA, Taxation & Computer Applications with Business Analytics)

Semester – V

Course 18 B - LOGISTICS SERVICES & PRACTICE

(Skill Enhancement Course (Elective) 4 credits)

Max Marks: 100

I. Learning Outcomes

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

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

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

UNIT I: Introduction

Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics. Warehouse-Meaning - Types –Benefits of Warehousing. Transportation-Meaning - Types – Benefits.

Courier/Express-Meaning- Courier Guidelines –Pricing in Courier -Express Sector for international and domestic shipping -Reverse logistics in e-commerce sector.

UNIT 2: Global Logistics

Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics

-Forces driving Globalization-Modes of Transportation in Global Logistics Barriers to Global Logistics-Markets and Competition-Financial Issues in Logistics Performance.

UNIT 3: Inventory

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

UNIT 4: Warehousing & Distribution Operations

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

Unit 5: Retail Logistics and Supply Chain Management

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

III References

1. Vinod V Sople (2009) Logistic Management (2ndEdn.) Pearson Limited.
2. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
3. Fundamentals of Logistics Management (The Irwin / McGraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
4. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
5. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

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

IV. Co-Curricular Activities:

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

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

B. Suggested Co-Curricular Activities:

1. Organize short term training on specific technical skills like Zoho, Fresh book, MS Excel....in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on career opportunities in logistics sector, trends in logistics sector, Automation in the sector etc.
3. Real time work experience with logistics sector.
4. Arrange for Interaction with Area Specific Experts.

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to General, CA, Taxation & Computer Applications with Business Analytics)

Semester – V

Course 18 B - LOGISTICS SERVICES & PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

B.Com CA, B.Com CA with Business Analytics, B.Com General, B.com Taxation & BA Accountancy

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to General, CA, Taxation & Computer Applications with Business Analytics)

Semester – V

Course: 19 B. EXPORT IMPORT PROCEDURE & PRACTICE

(Skill Enhancement Course (Elective) 4 credits)

Max Marks: 100

I. Learning Outcomes:

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

III. 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 of EXIM goods

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

UNIT 4: Payment Procedures in foreign trade

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

UNIT 5: Insurance and Shipment of Goods

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

IV. References

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

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

IV Co-Curricular Activities:

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

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques of foreign trade by involving students in making observations, preparation of documents, identification of exportable goods and recording experiences of exporters.
2. **For Students:** students shall visit export import houses or related centers and observe processes of identification of exportable goods, registration of RCMC, logistic support and insurance procedures. They shall submit their observations as an individual handwritten Fieldwork/Project work Report in the given format and submit to teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of exportable and Excisable goods, Case Studies of export procedures and the success stories and getting practical experiences by exporting Agricultural and local products including DWACRA)
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to exporting units, SEZs and Export houses
5. Invited lectures and presentations on related topics by field experts.

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to General, CA, Taxation & Computer Applications with
Business Analytics)

Semester – V

Course: 19 B. EXPORT IMPORT PROCEDURE & PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy**)

Semester – V

Course- 20-B. LIFE INSURANCE WITH PRACTICE

(Skill Enhancement Course (Elective) 4 credits)

Max Marks: 75 + 25 = 100

Course Learning Outcomes

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

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

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

Unit-I: Features of Life insurance contract

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

Unit-II: Plans of Life Insurance

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

Unit-III: Principles of Life Insurance

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

Unit-IV: Policy Claims

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

Unit-V: Regulatory Framework and Middlemen

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

III: References:

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
6. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.
8. <https://www.irdai.gov.in>
9. <https://www.policybazaar.com>
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities:

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

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

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer

Application with Business Analytics and BA Accountancy)

Semester – V

Course- 20-B. LIFE INSURANCE WITH PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

(Skill Enhancement Course (Elective) 4 credits)

Max Marks: 75 + 25 = 100

I: Course Learning Outcomes

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

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

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

Unit-I: Introduction

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

Unit-II: Motor Insurance

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

Unit-III: Fire & Marine Insurance

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

Unit-IV: Agriculture Insurance

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

Unit-V: Health & Medical Insurance

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

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. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
5. G. R. Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

IV. Co-Curricular Activities

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

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance area including calculation of premium and claim settlements.
 - a. Ascertain the regulatory frame work and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Ref. unit-1)
 - b. Working with specified GIC Company and analyze the documentation procedure and Premium payment with respect to Motor & Other insurances (ref. unit-2)
 - c. Working with specified GIC Company and analyze the documentation procedure for Policy agreement and payment of Claims of General Insurance (ref. unit-3)
 - d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims Settlement (Ref.unit 4)
 - e. Working with specified Medical Insurance Companies to ascertain various policies under medical insurance and settlement of claims (ref. Unit.5)
2. **For Students:** Students shall individually undertake Fieldwork/Project work and make observations on the procedures and processes of various insurance policies and claims in real time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 10
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE)

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy**)

Semester – V

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course 16-C: DIGITAL MARKETING

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I Learning Outcomes

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

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

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

Unit 1: Introduction

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

Unit – II: Web site planning and creation

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

Unit 3: Search Engine Optimization (SEO)

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

Unit 4: Social Media Marketing:

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

Unit 5: Email marketing:

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

III. References

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by Jay Baer, Published by Gilda Media L C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. Social Media Marketing All-in-one Dummies by Jan Zimmerman, Deborah Ng, John Wiley & Sons.

6. Digital Marketing 2020 **by** Danny Star, Independently Published, 2019

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

II. Co-Curricular Activities:

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

1. **For Teachers:** teacher shall train students (using actual field material) in classroom/field for not less than 10 hours in the skills in digital marketing viz., SEO, SEM, Social media Marketing, content writing, e-mail marketing, web designing and development, Blogging, Google ad words.
2. **Students:** Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, Build a blog on any topic or subject of their interest, Develop website to market for (real/imaginary) product or service, Create video with product or service description to evoke customer attention. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on Digital Marketing in collaboration with local or online skill providers.
2. Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
3. Real time work experience with Digital marketing service providers.
4. Arrange for Interaction with Area Specific Experts.

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Applications with Business Analytics and BA Accountancy)

Semester – V

Course 16-C: DIGITAL MARKETING

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course 17 C -Service Marketing

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I. I. Learning Out comes

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit 1: Introduction: Nature and Scope of services

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Unit-2: Consumer Behavior in Services Marketing

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Unit-3: Customer Relationship marketing and Services Market Segmentation.

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

UNIT 4: Customer Defined Service Standards.

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

Unit 5: Service Development and Quality Improvement.

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

III. References

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

IV. Co-Curricular Activities:

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

1. **For Teachers:** Teacher shall train students (using actual field material) in classroom/field for 10 hours in the skills in service marketing such as planning and designing marketing strategies for any real/imaginary service of their interest, procedure to identify customer behavior and their satisfaction for any service and issues thereof.
2. **Students:** Students shall individually take up a study on marketing strategies adopted (w.r.t.) any one specific service product) adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided by Network providers. Of Mobile Companies/Banking/Insurance/hospitals Zamoto, Swiggy, etc. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
2. Seminars/Conference/ Workshops on emerging trends in service marketing
3. Real time work experience with service marketing providers
4. Arrange for Interaction with Area Specific Experts.

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course 17 C -Service Marketing

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course-18-C. INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I: Course Learning Outcomes

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

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

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

Unit-I: Computation of Total Income and Tax Liability

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

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

Meaning of clubbing of income– Different items come under the provisions of clubbing of income

Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off

Unit-III: Tax Payment- Penalties

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

Unit-IV: Returns Filing

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

Unit-V: TDS & TCS and e-Filing

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

III: References:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.

3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
5. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
6. Bhagawati Prasad, Direct Taxes Laws Practice, Vishwa Prakashan.
7. <https://incometaxindia.gov.in>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities

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

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/field for not less than 10 hours on techniques in tax consultancy, Income Tax calculation and Tax filing. Tax filing in respect to individuals, firms and Corporate. Income Tax Portal for a selected Tax Payer. Each student has to be trained in using forms for filing of returns.
 - a. Tax Calculation and preparation of Annexure w.r.t employees in the institutions and selected organizations (ref. unit-1)
 - b. Working with Clubbing income and set of losses/carry forward losses for a given Company/organization (ref. unit-2)
 - c. Working with CBDT website for Income Tax website for various provisions and Penalties (ref. unit-3)
 - d. Working with Online tax portal for downloading different formats (ref. unit 4)
 - e. Preparation of TDS and TCS reports and generating Form 16 from respective DDO (ref. unit.5)
2. **For Students:** Students shall individually take up a field study and make observations on Tax Assessment and Submission of Tax Return to Income tax department, payment of tax and other formalities. They may also work with an Income Tax Practitioner and participate in the real time submissions of Tax. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course-18-C. INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Application with Business Analytics and BA Accountancy)

Semester – V

Course 19-C-GOODS AND SERVICES TAX WITH TALLY

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

Course Learning Outcomes

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

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

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

Unit 1: GST- Liability and Payment

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

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

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

Unit-III: GST Voucher Entry

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

Unit-IV: GST Returns

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

Unit-V: Payment of GST online

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

III: References:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.

6. **Web resources:**<https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities

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

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/field for not less than 10 hours on techniques in computation of and online submission of GST. On Tally ERP 9 for entering entries of a selected firm.
 - a. Calculation of output tax liability and input Tax Credit through voucher entries (ref. unit-1)
 - b. Creation of Company and working with Masters in Tally ERP9 (ref. unit-2)
 - c. Voucher entry along with Input tax and output taxed entries (ref. unit-3)
 - d. Preparation of GST Returns for regular dealer and composite dealer in tally (Ref. unit 4)
 - e. Online Payment of GST using Tally (ref. unit.5)
 2. **For Students:** Students shall take up individual field study on Entry of GST Voucher, Calculation of Input Tax and Output Tax including single rated /multi rated GST with a selected organizations. Submission of online GST Returns for a selected business firm. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.
 3. Max marks for Fieldwork/Project work Report: 05.
 4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
 5. Unit tests (IE).
- ##### **B. Suggested Co-Curricular Activities**
1. Training of students by a related field expert.
 2. Assignments including technical assignments like Working with Tally for Observation of real-time entries for transaction of accounting with inventory
 3. Seminars, Conferences, discussions by inviting concerned institutions
 4. Field Visit
 5. Invited lectures and presentations on related topics.

Programme: Three Year B.Com

Domain Subject: Commerce

Semester-wise Syllabus under CBCS

(w.e.f. 2020-21 Admitted Batch)

III Year B.Com (**Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Applications with Business Analytics and BA Accountancy**)

Semester – V

Course 19-C-GOODS AND SERVICES TAX WITH TALLY

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Applications with Business Analytics and BA Accountancy)

Semester – V

Course 20C: E COMMERCE

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I. Learning Outcomes:

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

1. Understand the mechanism of ecommerce
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 one commerce activities

II. Syllabus Total 75hrs (Teaching 60, Training 10 and others 05 including IE etc)

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance- Nature and scope of e commerce-Advantages and limitations-

Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce

UNIT 2:- Environmental and Technical support Aspects

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and

their differences-Website design- its structure-designing, developing and deploying the system-

UNIT 3. –Security and Legal Aspects

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-

Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT 4. - Operational Services of e Commerce

E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and

Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon,

Flip kart, Snap deal etc.)

UNIT 5.–E Payment System

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet

Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM

Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

III. References:

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

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on the skills of listing out the local institutions who are involved in e commerce activities, Identifying the institutions and their experience in operational activities of e commerce, Case studies are to be analyzed of various problems raised at the time of e payment and operational activities of e commerce
2. **For Students:** Students shall individually undertake field study by contact website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit his/her observations in a handwritten Fieldwork/Project work Report not exceeding 10 pages to teacher in the given format.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

- 1 Training of students by a related field expert.
2. Assignments (including technical assignments like volume of business operated through e commerce, Case Studies of problems raised at the time of e commerce
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Conduct surveys on pros and cons of ecommerce
5. Invited lectures and presentations on related topics by field experts.

Programme: Three Year B.Com

Domain Subject: Commerce

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

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer
Applications with Business Analytics and BA Accountancy)

Semester – V

Course 20C: E COMMERCE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Applications with Business Analytics and BA Accountancy)

Semester – V

Course 21 C: e FILING

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 +25 = 100

Learning Outcomes:

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

UNIT 1: Introduction to Income Tax and GST Returns Filing

Introduction- Definition –importance and scope of returns--Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income

UNIT 2:- Returns filing under Income Tax

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR)

Electronic Filing and Electronic and Payment System (eFPS)-for Individuals-

ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

UNIT 3: –Penalties and Prosecution under Income Tax

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

UNIT 4:-Returns filing under Goods Service Tax

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

UNIT 5.–Penalties and Prosecution under GST

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

III. References:

1. Varun Panwar ,Jyothi Mahajan Introduction to efilng returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman's Publication
3. SusheelaMadan Computer Application in Business MKM Publishers
4. www.incometaxindiafiling.gov.in
5. www.taxguru.in
6. www.bharatlaws.com
7. www.cbic-gst.gov.in
- 8.. www.taxmann.com

Web resources suggested by the Teacher concerned and the College Librarian including reading Material.

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

- 1. For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on the skills of Local tax consultants and the problems raised at the time of e filing, Identifying the assesses and their experience in e filing activities, Analysis of various returns filed through manual and e filing and their difficulties and advantages, Listing out assesses who paid penalties and identify the various reasons
- 2. For Students:** Filing of tax returns through the tax experts and concerned websites, Students shall be submitted a project report on filing of returns.
- 3. Max marks for Fieldwork/Project work Report: 05.**
- 4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
- 5. Unit tests (IE).**

B. Suggested Co-Curricular Activities

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

Programme: Three Year B.Com

Domain Subject: Commerce

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

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Applications with Business Analytics and BA Accountancy)

Semester – V

Course 21 C: e FILING

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

B.Com CA, B.Com CA with Business Analytics, B.Com General, B.com Taxation & BA Accountancy

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Four- year B.Com. (Hons)

Domain Subject: COMMERCE

Semester – V

**B.Com (CA), B.Com General, B.Com Taxation, B.Com CA with Business Analytics
& B.A Accountancy**

Course 16-A. ADVANCED CORPORATE ACCOUNTING

(Skill Enhancement Course (Elective), 4 Credits) Max Marks: 75 +25 = 100

I: Course Learning Outcomes

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit-I: Purchase of Business

Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.**(Problems Only)**

Unit-II: Amalgamation of Companies

Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment. **(Problems Only)**

Unit-III: Internal Reconstruction of Companies

Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment. **(Problems Only)**

Unit-IV: Accounts of Holding Companies

Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation - Calculation of Minority Interest- Accounting Treatment. **(Problems Only)**

Unit-V: Liquidation

Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account only **(Problems Only)**

III. References:

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

IV. Co-Curricular Activities:

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

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Advanced Corporate Accounting. Accounts and calculation in the event of recent Mergers, Liquidations and Internal Reconstruction.
 - a. Calculation of Purchase Consideration for a given purchase of business (ref. unit-1)
 - b. Preparation of Accounts for Recent Banking Companies mergers (ref. unit-2)
 - c. Design Reconstruction formula for a current sick Company. (Ref. unit-3)
 - d. Calculate Minority Interest for a given Company (ref. unit 4)
 - e. Preparation of Statement of Affairs for a recent Liquidation (ref. unit.5)
2. **For Students:** Individual Fieldwork/Project work on identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration. On practical aspects dealt with by an Auditor. Each student has to make observations and submit to the teacher a handwritten Fieldwork/Project work Report, not exceeding 10 pages, on his/her observations etc.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report: (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. **Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited Lectures and presentations on related topics .

Programme: Three Year B.Com
(General and Computer Applications)

Domain Subject: Commerce

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

B.Com (CA), B.Com General, B.Com Taxation, B.Com CA with Business Analytics
& B.A Accountancy

COURSE 16-A : ADVANCED CORPORATE ACCOUNTING

Model Question Paper 2021-22

Max. Marks 75

Time: 3 hrs

SECTION - A

Answer any FIVE Questions

5×3 = 15 Marks

1. Different methods of Purchase Consideration
2. Ramana Ltd. agrees to purchase the business of Krishna Ltd. on the following terms.
(a) For each of the 10,000 shares of ₹ 10 each in Krishna Ltd. 2 shares in Ramana Ltd. of ₹ 10 each will be issued at an agreed value of ₹ 12 per share. In addition ₹ 4 per Share cash also will be paid. Calculate the purchase consideration.
3. Amalgamation
4. Business Asserts and Business Liabilities
5. Suguna Company Ltd. has been suffering heavy losses in the past. So it has decided to go for reconstruction scheme by reducing 22,000 equity shares of ₹ 10 each in to ₹ 50 each so as to write off accumulated losses of ₹ 10,70,000. Give journal entries the record the above transactions.
6. In order to eliminate the accumulated losses of ₹ 45,000 from the balance sheet, a company has decided to convert its 15,000 7% preferences of ₹ 10 each into 6% preference shares of ₹ 10 each, ₹ 6 per share paid. Show Journal entries in the books of the company.
7. From the following balance sheets calculate capital profit, Revenue profit, minority Interest and good will.

Liabilities	H. Ltd. ₹	S Ltd. ₹	Assets	H. Ltd. ₹	S Ltd. ₹
Capital Re 1 shares	1,400	1000	900 shares in S at cost	1,200	---
Creditors	--	500	Sundry Assets	200	1800
Profit and Loss A/c	--	300			
	1,400	1,800		1,400	1,800

When H. Ltd. acquired the shares in S Ltd., the Profit and Loss account of the later had a credit balance of ₹ 200.

8. Minority Interest

9. The Sunny Ltd. went into liquidation. Its assets realised ₹ 3,50,000 excluding amount realised by sale of securities held by the secured creditors. The following was the position.

Share capital : 1000 shares of ₹ 100 each	₹ 1,00,000
Secured creditors (securities realised ₹ 40,000)	₹ 35,000
Preferential creditors	₹ 6,000
Unsecured creditors	₹ 1,40,000
Debentures having a floating charge on the assets of the company	₹ 2,50,000
Liquidation expense	₹ 5,000
Liquidators remuneration	₹ 7,500

Prepare the Liquidators final statement of account.

10. Write a proforma of Liquidators final statement of account.

SECTION - B

Answer any FIVE Questions

(5×12= 60 Marks)

11. Spring Field Ltd. is taken over by Sports Filed Ltd., the consideration being

- The taking over of the trade liabilities ₹ 40,000
- The payment of liquidation expensed of ₹ 15,000
- The repayment of 'B' Debentures of Spring field Ltd. of ₹ 2,00,000 at par.
- The Discharge of 'A' Debentures of ₹ 3,00,000 in the Vendor Company at a premium of 10% by the issue of 8% Debentures in Sports Field Ltd. at par.
- A payment of ₹ 20 per share in cash and the exchange of four fully paid ₹ 10 shares in sports field Ltd. at market price of ₹ 15 per share for every ₹ 50 share in spring field Ltd. which were 40,000 in number.

You are required to find out the purchase consideration.

12. 'A' Company Ltd. and 'B' Company Ltd. whose business are of similar nature, decided to amalgamate new company called 'C' Company Ltd. is formed to take over their Assets and Liabilities. The Following are their Balance Sheets.

Balance Sheets as at 31st December 2021

Liabilities	A.Com. Ltd. ₹	B. Com. Ltd ₹
<u>Share Capital</u>		
7,500 shares of ₹ 10 each	75,000	--
4,550 shares of ₹ 5 each	--	45,500
Creditors	3,300	2,000
Reserve	4,200	--
Profit and Loss A/c	800	4,500
	83,300	52,000
<u>Assets</u>		
Goodwill	30,000	20,000
Freehold premises	10,000	---
Plant and Machinery	18,300	13,450
Stock	16,000	11,550
Debtors	7,500	6,000
Cash	1,500	1,000
	83,300	52,000

Ascertain purchase consideration.

13. Two companies carrying on similar business enter into a contract to amalgamate. A new company called 'A' Co. Ltd. being formed to take over the assets and liabilities of each. The following are the respective balance sheets, showing the values of the assets as agreed in the contract, and it is provided that fully paid ₹ 50 shares shall be issued by the new company to the value of the net assets of each of the old companies.

E Company Ltd.

Balance sheet as on 31st December 2020

Liabilities	₹	Assets	₹
Share Capital:		Property	75,000
2,000 shares of ₹ 100 each	2,00,000	Machinery	1,00,000
fully paid	30,000	Stock	45,000
Sundry creditors	50,000	Debtors	35,000
Reserve fund	10,000	Cash in hand	35,000
Profit & Loss A/c	2,90,000		2,90,000

S Company Ltd.

Balance sheet as on 31st December 2020

Liabilities	₹	Assets	₹
Share Capital:		Property	95,000
2,500 shares of ₹ 100 each	2,50,000	Machinery	90,000
Sundry creditors	41,000	Stock	75,000
		Debtors	11,000
		Cash in hand	20,000
	2,91,000		2,91,000

State what shares the liquidator of each company will receive from the new company. Give the opening entries in the books of the new company and give its balance sheet.

14. The Following is the balance sheet of 'X' Ltd. as on 31st March 2022

Liabilities	₹	Assets	₹
Share Capital:		Land and Building	10,00,000
2,00,000 equity shares of ₹ 10 each	20,00,000	Plant and Machinery	15,00,000
General reserve	2,50,000	Furniture	25,000
Profit & Loss A/c	51,000	Stock	6,00,000
Dividend Equalisation reserve	2,00,000	Work in Progress	3,00,000
12% Debentures	10,00,000	Sundry Debtors	2,50,000
Sundry Creditors	3,00,000	Cash at Bank	1,26,000
	38,01,000		38,01,000

The company was absorbed by 'A' Ltd. on the above date. The consideration for the absorption is the discharge of the Debentures at a premium of 5%, taking over the liability in respect of Sundry creditors and a payment of ₹ 7 in cash and one share of ₹ 5 in 'A' Ltd. at the market value of ₹ 8 per share for every share in 'X' Ltd. The cost of liquidation of ₹ 15,000 is to be met by the purchasing company. Close the books of 'X' Ltd. and pass Journal entries in the books of 'A' Ltd.

15. ABC Company Ltd. passed resolution and got court permission for the reduction of its share capital by ₹ 5,00,000 for the purpose mentioned as under

- To write off the debit balance of P&L A/c of ₹ 2,10,000
- To reduce the value of Plant and Machinery by ₹ 90,000 and Goodwill by ₹ 40,000.

(c) To reduce the value of investment by ₹ 80,000

The reduction was made by converting 50,000 preference shares ₹ 20 each fully paid to the same number of preference shares of ₹ 15 each and by converting 50,000 equity shares of ₹ 20 each on which ₹ 15 is paid up into 50,000 equity shares of ₹ 10 each fully paid up. Pass journal entries to record the share capital reduction.

16. The following is the balance sheet of Bharath Ltd. as on 31st March 2022

Liabilities	₹	Assets	₹
Share Capital:		Land and Building	6,00,000
6000, 6% preference shares of ₹ 100 each	6,00,000	Plant and Machinery	9,00,000
12,000 equity shares of ₹ 100 each	12,00,000	Goodwill	45,000
8% Debentures	3,00,000	Stock	1,30,000
Sundry Creditors	1,50,000	Profit & Loss A/c	7,00,000
Bank overdraft	3,00,000	Sundry Debtors	1,40,000
		Cash at Bank	15,000
		Preliminary Expense	20,000
	25,50,000		25,50,000

On the above date the company adopted the following scheme of reconstruction

- The Equity shares are to be reduced to shares of ₹ 40 each fully paid on the preference shares to be reduced to fully paid shares of ₹ 75 each
- The Debenture holders took over stock and debtors in full satisfaction of their claims.
- The Land and Building to be appreciated by 30% and Plant and Machinery to be depreciated by 30%
- The Fictitious and intangible assets are to be eliminated
- Expense of reconstruction amounted to ₹ 5000

Give Journal entries and prepare the reconstructed Balance sheet.

17. From the balance sheets and information given below, prepare a consolidated balance sheet

Liabilities	H. Ltd. ₹	S Ltd. ₹	Assets	H. Ltd. ₹	S Ltd. ₹
Share Capital			Sundry Assets	80,000	12,000
₹ 10 per share	1,00,000	20,000	Stock	61,000	24,000
Creditors	20,000	12,000	Debtors	13,000	17,000
Profit and Loss A/c	40,000	12,000	Bills Receivable	1,000	---
Reserve	10,000	6,000	Shares in 'S' Ltd.		
Bills Payable	---	3,000	1500 shares at cost	15,000	---
	1,70,000	53,000		1,70,000	53,000

Additional information:

- All profits of 'S' Ltd. have been earned since the shares were acquired by 'H' Ltd but the reserve of ₹ 6,000 was already there at the time
- Bills accepted by 'S' Ltd. are all in favour of 'H' Ltd. which has discounted ₹ 2000 of them
- Sundry asserts of 'S' Ltd. undervalued by ₹ 2,000
- The Stock of 'H' Ltd. includes ₹ 5,000 bought from 'S' Ltd. at a profit to the later of 25% on cost

18. On 31st March 2022 the balance sheets of 'H' Ltd. and its subsidiary 'S' Ltd. stood as follows

Liabilities	H. Ltd. ₹	S Ltd. ₹	Assets	H. Ltd. ₹	S Ltd. ₹
Equity Share Capital	8,00,000	2,00,000	Fixed Assets	5,50,000	1,00,000
Creditors	1,20,000	80,000	Stock	1,05,000	1,77,000
Profit and Loss A/c	90,000	55,000	Other current assets	2,25,000	1,28,000
Reserve	1,50,000	70,000	75% Shares in 'S' Ltd. at cost	2,80,000	---
	11,60,000	4,05,000		11,60,000	4,05,000

Draw a consolidated balance sheet as at 31st March 2022 after taking into consideration the following information.

- 'H' Ltd acquired the shares on 31st July 2021
- 'S' Ltd. earned profit of ₹ 45,000 for the year ended 31st March 2022.
- In January 2022 'S' Ltd sold to 'H' Ltd goods costing ₹ 15,000 for ₹ 20,000. On 31st March 2022 half of the goods were lying as unsold in the godown of 'H' Ltd.

19. The Following particulars are related to a company which has gone into liquidation. You are required to prepare liquidators final statement of account allowing for his remuneration at 2% on the amounts realised on assets and 2% on the amount distributed to unsecured creditors other than preferential creditors.

Unsecured creditors	₹ 2,24,000
Preferential creditors	₹ 70,000
Debentures	₹ 75,000
The assets realised the following amounts	
Cash in hand	₹ 20,000
Land and Building	₹ 1,30,000
Plant and Machinery	₹ 1,10,500
Furniture	₹ 7,500

The liquidation expense amounted to ₹ 2000.

A call of ₹ 2 per share on the partly paid 10,000 equity share was made and duly paid except in case of one share holder owning 500 shares.

20. 'X' Ltd. went into voluntary liquidation on 1-1-2022. The liquidator gets remuneration at 3% on asserts realised and 2% on amount distributed to shareholders. From the following particulars prepare liquidators final statement.

	₹
Asserts realised	5,00,000
Expense of liquidation	9,000
Unsecured creditors	62,000
Salary and wages outstanding	6,000
5000 6% preference share capital	1,50,000
(Dividend paid up to 31 st march 2020)	
10,000 equity share capital	90,000
General reserve as on 31-12-2021	1,20,000
Profit and Loss A/c as on 31-12-2021	20,000

Under articles of association of the company the preference shareholders have the right to receive 1/3 of the surplus remaining after paying the equity share capital.

Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Domain Subject: **COMMERCE**

III Year - B.Com (CA), B.Com General, B.Com Taxation, B.Com CA with Business Analytics & B.A Accountancy

Course 17- A. SOFTWARE SOLUTIONS TO ACCOUNTING

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 +25 = 100

I: Course Learning Outcomes

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

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

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

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit-1: Computerized Accounting

Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

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

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

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

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

III: References

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

IV. Co-Curricular Activities

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

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Computerized Accounting, working with Accounting Software. Train the students in Computerized Accounts with selected Accounting software.
 - a. Working with Excel-Spread sheet calculations and tabulation Lab Practice (Ref. unit-1)
 - b. Working with any accounting software- analyze the special characters (ref. unit-2)
 - c. Company Creation Lab Practice-(ref. unit-3)
 - d. Creating Masters in Tally with a given Company- Lab Work .Lab Work (ref. Unit 4)
 - e. Voucher Entry for Given Transactions- Generation of Reports for a given CompanyLab Work (ref.Unit.5)
2. **For Student:** Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab. Each student has to prepare one System based accounting during the semester. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. **Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Excel & Tally
3. Seminars, Conferences, Discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

V. **Suggested Question Paper Pattern:**

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Domain Subject: **COMMERCE**

III Year – V Semester - B.Com (CA), B.Com General, B.Com Taxation, B.Com CA with Business
Analytics & B.A Accountancy

Course 17- A. SOFTWARE SOLUTIONS TO ACCOUNTING
(Skill Enhancement Course (Elective), 4 Credits)

Model Question Paper

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 15 marks)

Answer any FIVE Questions (5×3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B (Total 60 marks)

Answer any FIVE Questions (5×12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Must Give **Two** 3 Marks Questions and **Two** 12 Marks Questions from each Unit.

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Domain Subject: **COMMERCE**

III Year – Semester – V

Common to B.Com General, B.Com CA, B.Com Taxation & B.Com
Computer Applications with Business Analytics & B.A Accountancy

Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE

(Skill Enhancement Course (Elective), Credits: 04) Max Marks: 75 +25 = 100

I. Learning Outcomes

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

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

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

UNIT I: Introduction

Nature & Scope of Management Accounting – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting **(Theory only)**

UNIT 2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios – Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio – Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio -Calculation and interpretation.**(problems only)**

UNIT 3: Fund Flow Statement Analysis

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. **(problems only)**

UNIT 4: Cash Flow Statement Analysis

Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement. **(problems only)**

UNIT 5: Budgeting and Budgetary Control

Meaning of Budget – Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Preparation of fixed budget and flexible budgets. **(problems only)**

III. References

1. T.S. Reddy and Dr. Y. Hari Prasad Reddy, Cost Accounting and Management Accounting, Margam Publications.
2. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
3. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
4. Cost and Management Accounting by SP Jain and KL Narang
5. Introduction to Management Accounting – Horn green and undlemPublisher: PHI Learning
6. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,
7. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)

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

IV. Co-Curricular Activities:

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

1. Teachers: Teacher shall provide students with financial data relating to business organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.

2. Student: Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.

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

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

5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.

Programme: Three Year B.Com

Domain Subject: Commerce

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

III Year Common to B.Com General, B.Com CA, B.Com Taxation & B.Com
Computer Applications with Business Analytics & B.A Accountancy

Semester – V

COURSE 18-A : MANAGEMENT ACCOUNTING AND PRACTICE

Model Question Paper 2021-22

Max. Marks 75

Time: 3 hrs

SECTION - A

Answer any FIVE Questions

5×3 = 15 Marks

1. Management Accounting
2. Gross Profit and Net Profit Ratio
3. Calculate the debtors turnover ratio from the following:

₹

Total sales for the year 2021	1,00,000
Cash sales for the year 2021	20,000
Debtors as on 1-1-2021	10,000
Debtors as on 31-12-2021	15,000
Bills receivable as on 1-1-2021	7,500
Bills receivable as on 31-12-2021	12,500

4. Calculate stock turnover ratio from the following:

Trading Account

	₹		₹
Opening stock	40,000	Sales	2,00,000
Purchases	1,00,000	Closing Stock	20,000
Freight	10,000		
Gross Profit	70,000		
	2,20,000		2,20,000

5. Computation of cash from operations

When Profit and Current assets and Liabilities are given From the following data you are required to calculate the cash from operations:

Funds from operations for the year 2021 ₹84,000. Current assets and liabilities as on 1-1-2021 and 31-12-2021 were as follows:

	1-1-2021 ₹	31-12-2021 ₹
Trade Creditors	1,82,000	1,94,000
Trade Debtors	2,75,000	3,15,000
Bills receivable	40,000	35,000
Bills payable	27,000	31,000

6. Write a proforma of funds flow statement.
7. Cash flow from Financing and investing activities
8. Working Capital

9. Calculate cash from business operations from the following Profit and Loss A/c.

	₹		₹
To Expenses paid	3,00,000	By Gross Profit b/d	4,50,000
“ Depreciation	70,000	“ Profit on sale of land	50,000
“ Loss on sale of machine	4,000	“ Dividends received	4,000
“ Discount	200	“ Interest on Investments	6,000
“ Goodwill written off	20,000		
“ Net profit	1,15,800		
	5,10,000		5,10,000

10. Fixed and Flexible budgets

Section - B

Answer any Five Questions

(5 × 12 = 60 Marks)

11. Describe the Nature and Scope of Management

12. Distinguish between Cost Accounting and Management Accounting

13. Following is the Profit and Loss A/c of a company for the year ending 31-12-2021.

a. Gross profit ratio b. Net profit ratio c. Operating ratio d. Operating profit ratio

Particulars	₹	Particulars	₹
To Opening stock	1,00,000	By Sales	5,60,000
To Purchases	3,50,000	By Closing stock	1,00,000
To Wages	9,000		
To Gross profit c/d	2,01,000		
	6,60,000		6,60,000
To Administrative expenses	20,000	By Gross profit b/d	2,01,000
To Selling and distribution exp.	89,000	By Interest on investments	10,000
To Non-operating expenses	30,000	(outside business)	
To Net profit	80,000	By Profit on sale of	
		investments	8,000
	2,19,000		2,19,000

14. Following are the details relating to the trading activities of A Ltd.,

Stock velocity - 8 months

Debtor's velocity - 3 months

Creditor's velocity - 2 months

Gross Profit ratio - 25%

Gross profit for the year ₹ 4,00,000; Bills Receivable ₹ 25,000 and Bills payable ₹ 10,000. Closing stock of the year ₹ 10,000 more than the opening stock.

Find out Sales b) Debtors c) Closing stock and d) Creditors

15. Calculate funds from operations of X Ltd. from the following:

Profit and Loss A/c

	₹		₹
To Salaries	10,000	By Gross Profit	2,00,000
To Rent	3,000	By Profit on sale of Machines	5,000
To Commission	2,000	By Dividend received	2,000
To Discount allowed	1,000	By Refund of tax	3,000
To Provision for Depreciation	14,000		
To Transfer to General reserve	20,000		
To Loss on sale of investments	5,000		
To Provision for tax	10,000		
To Discount on issue of Debentures	2,000		
To Preliminary Expenses	3,000		
To Selling Expenses	20,000		
To Net Profit	1,20,000		
	2,10,000		2,10,000

16. The following are the Balance Sheets of Pratima & Co. Ltd. as on 30th June 2021 and 30th June 2022.

Balance Sheet

Liabilities	30-6-2021 ₹	30-6-2022 ₹	Assets	30-6-2021 ₹	30-6-2022 ₹
Share capital	1,80,000	2,00,000	Goodwill	24,000	20,000
Reserve Fund	28,000	36,000	Buildings	80,000	72,000
P & L A/c	39,000	24,000	Machinery	74,000	72,000
Trade Creditors	16,000	10,800	Investments	20,000	22,000
Bank overdraft	12,400	2,600	Inventories	60,000	50,800
Provision for Taxation	32,000	34,000	Debtors	40,000	44,400
Provision for doubtful debts	3,800	4,200	Cash	13,200	30,400
	3,11,200	3,11,600		3,11,200	3,11,600

Additional Information:

- i) Depreciation charged on machinery Rs.10,000 and on buildings Rs.8,000.
- ii) Investments sold during the year Rs.3,000.
- iii) Rs.15,000 interim dividend paid during January 2022.
- iv) Taxes paid during the year Rs.30,000.

Prepare a) a statement of changes in working capital b) a funds flow statement

17. Selvi Ltd., earned profit of Rs.2,00,000 after charging or crediting the following items to its P & L A/c during 31-3-2022.

	₹
a) Profit on sale of investments	4,000
b) Loss on sale of buildings	9,000
c) Depreciation on fixed assets	7,000
d) Amortisation of goodwill	2,000

The following additional details are available:

	1-4-2021	31-3-2022
	₹	₹
Bills payable	5,000	8,000
Creditors	12,000	16,000
Outstanding expenses	2,000	1,000
Bills receivable	20,000	18,000
Debtors	40,000	60,000
Prepaid expenses	2,000	3,000
Accrued incomes	5,000	8,000
Income received in advance	2,000	1,000

Calculate the cash from operations for the year ending 31-3-2022.

18. Malar Ltd. Furnish you the following Balance Sheets for the years ending 31st Dec.2021. You are required to prepare a cash flow statement for the year ended 31-12-2021.

Liabilities	2020 ₹	2021 ₹	Assets	2020 ₹	2021 ₹
Equity share capital	20,000	20,000	Goodwill	2,400	2,400
General reserve	2,800	3,600	Land	8,000	7,200
Profit and Loss A/c	3,200	2,600	Building	7,400	7,200
Sundry creditors	1,600	1,080	Investments	2,000	2,200
Outstanding expenses	240	160	Inventories	6,000	4,680
Provision for tax	3,200	3,600	A/cs receivable	4,000	4,440
Provision for bad debts	80	120	Bank balance	1,320	3,040
	31,120	31,160		31,120	31,160

Following additional information has been supplied

- A piece of land has also been sold for ₹ 800
- Depreciation amounting to ₹ 1,400 has been charged on building.
- Provision for taxation has been made for ₹ 3,800 during the year.

19. A company which supplies its output on contract basis as component to an assembling firm has a contract to supply 10,000 units of its only product during 2021. The following were the budgeted expenses and revenue.

Materials	₹ 15 per unit
Wages	₹ 10 per unit
Works expenses – (Fixed)	₹ 40,000
Variable	₹ 4 per unit
General expenses (all fixed)	₹ 60,000

Profit is 20% on sale price.

Prepare the budget for 2021 showing the cost and profit.

20. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit
	₹
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and distribution expenses (60% fixed)	50,000
Present production (50% activity)	1000 units

Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.

B.Com CA, B.Com CA with Business Analytics, B.Com General, B.com Taxation & BA Accountancy

SRI VENKATESWARA UNIVERSITY:: TIRUPATI

Semester-wise Revised Syllabus under CBCS, 2020-21

Domain Subject: COMMERCE

III YEAR- Semester –V

Common to B.Com General, B.Com CA, B.Com Taxation & B.Com
Computer Applications with Business Analytics & B.A Accountancy

Course19 A: COST CONTROL TECHNIQUES

(Skill Enhancement Course (Elective) 4 credits) Max Marks: 75+25 = 100

I. Learning Outcomes

Up on completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
- 3: Evaluate techniques of cost audit and rules for cost record.
- 4: Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

II. Syllabus: (Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit 1: Introduction-Nature and Scope

Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program Differences between Cost Profit and Financial Profit – Reconciliation of the cost profit with financial profit vice versa . **(including theory and problems).**

Unit 2: Operating Costing

Meaning- Different types of operating costing businesses - Transport, Hotel & Hospital, Power generating. **(Problems in Transport costing only)**

Unit 3: Cost Volume Profit Analysis (CVP Analysis)

Applications of Marginal Costing – Profit planning – Evaluation of Performance - selection of product mix (Sales Mix) - maintaining a desired level of profit - Make or Buy decisions **(problems only).**

Unit 4: Standard Costing and Variance Analysis

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation of variances relating to material **(Problems only).**

Unit 5: Process Costing

Meaning of process - Manufacturing companies with suitability of process costing -Preparation of process accounts with Normal loss and Abnormal loss or Abnormal gain **(Problems only).**

III. References

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

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

IV. Co-Curricular Activities:

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

1. **For Teachers:** Teacher should train students (using actual field material) in classroom/field for not less than 10 hours on techniques relating to determine fixed Costs, variable costs based on the data of concerned firm, to identify and analyze of cost variances and to prepare budgeting reports of business/industry houses.
2. **Students:** Students should develop skills by adopting techniques on differences between cost controls and cost reduction, allocation of overheads on the basis of Activity Based Costing. Should visit any business and learn the methods and techniques of ascertaining costs of various products using with same material, machine and money under same management (For example, Dairy, Sweet, Leather products etc.) and identify the reasons for variances in estimated and actual cost and submit a report in the given format not exceeding 10 pages to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages):
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
2. Seminars/Conference/ Workshops on Cost accountant profession, skills required for cost accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behaviour of management accountant.
3. Real time work experience with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Arrange for Interaction with Area Specific Experts.

Programme: Three Year B.Com
(General and Computer Applications)

Domain Subject: Commerce

V- Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)
III Year B.Com (CA), B.Com General, B.Com Taxation, B.Com CA with Business Analytics
& B.A Accountancy

COURSE 19-A : COST CONTROL TECHNIQUES

Model Question Paper 2021-22

Time: 3 hrs

Max. Marks 75

SECTION - A

Answer any FIVE Questions

5×3 = 15 Marks

1. Cost Control Techniques
2. Prepare reconciliation statement

	₹
Net profit as per financial books	10,000
Interest on investments not included in costing	2,000
Goodwill written off	1,000
Provision for doubtful debts	4,000

3. Cost Reduction
4. A Transport service company is running four buses between two towns which are 50 kms. A part. Seating capacity of each bus is 40 passengers. Actual passengers carried were 75 percent of the seating capacity. All the four buses ran on all the days of the month April, 2022. Each bus made one round trip per day. Calculate total kms. and total passengers kms. for the month.
5. Transport Costing
6. The statement of cost of a machine is as follows:

	₹
Materials	200
Labour	100
Variable expenses	50
Fixed expenses	75
Total cost	425
Profit	100
Selling price	525

The number of machines sold and made is 10,000
Find how many machines must be produced and sold if the selling price is reduced by ₹ 25 to realize the present amount of profit?

7. Alcos Ltd. manufacture and sell four types of products under the brand names A,B, C and D. The mix in the value comprises of $33\frac{1}{3}\%$, $41\frac{2}{3}\%$, $16\frac{2}{3}\%$ and $8\frac{1}{3}\%$, of A,B, C and D respectively. The budgeted sales (100%) are ₹ 60,000 per month. Operating costs are:

Variable costs:

Product A	60% of selling price
Product B	68% of selling price
Product C	80% of selling price
Product D	40% of selling price
Fixed cost -	₹ 14,700 per month

Calculate the break even point for the products on an overall basis

8. Calculate material mix variants from the following:

	<u>Standard</u>		<u>Actual</u>	
	KG	Rate	KG	Rate
Material A	8000	1.05	7500	1.20
Material B	3000	2.15	3,300	2.30
Material C	2000	3.30	2,400	3.50

9. Compute abnormal Loss or Gain

Total expenditure	₹ 1,50,000	Input in Units	10,000
Normal Loss	5%	Scrap value of Normal Loss per unit ₹	5.50
Output	9,600 Units		

10. In process A, 100 units of raw materials were introduced at a total cost of ₹ 1000. The other expenditure, incurred by the process was ₹ 602. Of the units introduced 10% are normally lost in the course of manufacture and they possess a scrap value of ₹ 3 each. The output of process 'A' was only 75 units. Prepare process 'A' Account

SECTION - B

Answer any FIVE Questions

5×12 = 60 Marks

11. Prepare a statement of reconciliation from the following:

	Rs.
Net loss as per cost accounts	34,500
Net loss as per financial accounts	40,950
Works overhead under recovered in costing	6,240
Administrative overhead recovered in excess	3,400
Depreciation recovered in costing	11,200
Depreciation charged in financial accounts	12,500
Interest on investments not included in costing	6,000
Goodwill written off	5,000
Provision for doubtful debts in financial accounts	1,260
Stores adjustment credit in financial accounts	950
Loss of stock charged in financial accounts	3,000

12. In a factory, works overheads are absorbed at 60% of labour cost and office overheads at 20% of works cost.

Prepare (i) Cost Sheet, (ii) Profit & loss account and (iii) Reconciliation Statement if the total expenditure consists of :

Material ₹ 2,00,000; wages ₹ 1,50,000; Factory expenses ₹ 1,00,000; Office expenses ₹ 85,000
10% of the output is in stock at the end and sales are ₹ 5,20,000.

13. Sri Lakshmi Travels, a transport company is running a fleet of six buses between two towns 75 kms. apart. The seating capacity of each bus is 40 passengers. The following particulars are available for the month of April 2017.

	Rs.
Wages of Drivers, Conductors, etc.	14,400
Salaries of office and supervisory staff	15,000
Diesel oil., etc.	20,320
Repairs and maintenance	1,200
Taxes and insurance	2,400
Depreciation	3,900
Interest and other charges	3,000

The actual passengers carried were 80% of the capacity. All the buses run all the days in the month. Each bus made one round trip per day. Find out the cost per passenger kilometre.

14. Mr. Srinivasulu furnishes you the following data and wants you to compute the cost per running km of vehicle A.

	₹
Cost of vehicle	4,50,000
Road license per year	1,800
Annual supervision & salaries	7,200
Driver's wages per hour	40
Cost of fuel per liter	52
Repairs & maintenance per km	22
Tyres cost per km	4
Insurance premium p.a.	1,700
Garage rent per year	20
Kms run during the year	15,000
Estimated life of vehicle in kms	1,00,000
Average tonnage carried	6

Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20 kms per hour on an average.

15. Present the following information to show to management:

- The marginal product cost and the contribution per unit:
- The total contribution and profits resulting from each of the following sales mixtures.

	Product	Per unit (Rs.)
Direct materials	A	10
Direct materials	B	9
Direct Wages	A	3
Direct Wages	B	2
Fixed expenses Rs. 800		
(Variable expenses are allotted to products as 100% of direct wages)		

Sales Price	A	20
Sales Price	B	15

Sales mixtures:

- 100 units of product A and 200 of B
- 150 units of product A and 150 of B
- 200 units of product A and 100 of B.

Recommend which of the sales mixtures should be adopted.

16. Two businesses Y Ltd., and Z Ltd., sell the same type of product in the same type of market.

Their budgeted profit and loss accounts for the coming year are as follows:-

		Y Ltd.,		Z Ltd.,
		Rs.		Rs.
Sales		1,50,000		1,50,000
Less: Variable Costs	1,20,000		1,00,000	
Fixed Costs	15,000	1,35,000	35,000	1,35,000
Budgeted Net Profit		15,000		15,000

You are required to:

- Calculate the break even point of each business;
- Calculate the sales volume at which each of businesses will earn Rs. 5,000 Profit;
- State which business is likely to earn greater profit in condition of:
 - heavy demand for the product;
 - Low demand for the product and briefly give your reasons.

- 17.** From the following particulars Calculate (a) Material price variance
(b) Material usage variance and
(c) Material cost variance

Material purchased	-	3,000 kgs at Rs.6 per kg
Standard quantity of material fixed for one unit of finished product	-	25 kgs at Rs.4 per kg.
Opening stock of material	-	Nil
Closing stock of material	-	500kgs
Actual output during the period	-	80 units

18. From the following information of product No. 888, calculate

- Material cost variance
- Material price variance
- Material usage variance
- Material mix variance
- Material sub usage variance

Material	Standard Qty kgs.	Standard Price ₹	Actual quantity kgs	Actual Price ₹
X	20	5	24	4.00
Y	16	4	14	4.50
Z	12	3	10	3.25

- 19.** The product of company passes through three distinct processes to completion. They are known as A, B and C. From past experience it is ascertained that loss is incurred in each process as: Process A – 2%, Process B – 5%, Process C – 10%.

In each case the percentage of loss is computed on the number of units entering the process concerned.

The loss of each process possesses a scrap value. The loss of processes A and B is sold at Rs.5 per 100 units and that of process C at Rs. 20 per 100 units.

The output of each process passes immediately to the next process and the finished units are passed from process C into stock.

	Process 1	Process 2 Rs.	Process 3 Rs. Rs.
Materials consumed	6,000	4,000	2,000
Direct Labour	8,500	6,000	3,000
Manufacturing expenses	1,000	1,000	1,500

20,000 units have been issued to process A at a cost of Rs.10,000. The output of each process has been as under:

Process A 19,500; Process B 18,000; Process C 16,000. There is no work-in-progress in any process.

Prepare Process Accounts. Calculations should be made to the nearest rupee.

20. The product of a manufacturing concern passes through two processes A and B and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which from Processes A and B realizes Rs.80 per ton and Rs.200 per ton respectively.

The following are the figures relating to both the processes:

	Process A	Process B
Materials in tons	1,000	70
Cost of materials per ton in rupees	125	200
Wages in rupees	28,000	10,000
Manufacturing expenses in rupees	8,000	5,250
Output in tons	830	780

Prepare Process Cost Accounts showing cost per ton of each process. There was no stock or work-in-progress in any process.

Note : Question Paper setters are strictly requested to prepare the question papers as per the model question paper enclosed. No theory questions are to be given in the place of problem questions.