



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

Skill Enhancement Courses (SECs) for Semester -V

B.Com. (Taxation and Accounting)							
V Semester syllabus							
Skill Enhancement Courses							
S.NO	COURSE	NAMEOFTHE SUBJECT	TOTAL MARKS	MIDSEM EXAM*	SEMESTER EXAM	TEACHING HOURS	CREDITS
1	6A	Management Accounting and Practice	100	25	75	5	4
2	6B	Cost Control Techniques	100	25	75	5	4
3	6C	Advertising and Media Planning	100	25	75	5	4
4	6D	Sales Promotion and Practice	100	25	75	5	4
5	6E	E Commerce	100	25	75	5	4
6	6F	E filing	100	25	75	5	4



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B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

B. Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: T&A	Management Accounting and Practice	Hrs/Wk: 5

Learning Outcomes

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

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

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

UNIT I: Introduction

Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

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 - Return on Investment (ROI)-Calculation and interpretation.

UNIT 3: Fund Flow and Cash Flow Analysis as per AS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

UNIT 4: Budgeting and Budgetary Control

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure -- Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:

Reports - Meaning -- Modes of Reporting – Requisites of a good report — Kinds of Reports – General formats of Reports - Need for Management Reporting- financial reporting Vs. Management Reporting - Strategies for Writing Effective Reporting.



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References

5. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
6. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
7. Cost and Management Accounting by SP Jain and KL Narang
8. Introduction to Management Accounting – Horn green and Sundlem
Publisher: PHI Learning
9. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,
10. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill(TMh)

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

Co-Curricular Activities:

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

- 1. Teachers:** 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.



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MODEL QUESTION PAPER (Sem-end. Exam)
B. Com (Taxation and Accounting) DEGREE EXAMINATION
SEMESTER -V

Course: Management Accounting and Practice

Time:3Hrs

Max.Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Significance of Management Accounting
2. Limitations of Management Accounting
3. Meaning of ratio analysis
4. Debtors turnover ratio
5. Uses of Funds Flow Statement
6. Elements of a budget
7. Need for management reporting
8. Financial reporting

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

- 9 (a) Distinguish between Management Accounting, Financial accounting and Cost Accounting.

(OR)

- (b) What are the steps involved in installation of Management Accounting system.

- 10 (a) Explain advantages and limitations of Ratio Analysis.

(OR)

- (b) Following Balance Sheet relates to Rakesh Products Limited as on 31-03-2022

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	5,00,000	Fixed Assets	9,00,000
6% Debentures	2,00,000	Cash at bank	10,000
Reserves	1,00,000	Stock	1,30,000
Creditors	3,50,000	Debtors	1,60,000
Profit and loss account	50,000		
	12,00,000		12,00,000

Calculate (a) Current Ratio (b) Quick Ratio and (c) Debt-equity ratio

- 11 (a) From the following Balance Sheets prepare funds flow statement

Liabilities	2019 Rs.	2020 Rs.	Assets	2019 Rs.	2020 Rs.
Creditors	40,000	44,000	Cash	10,000	7,000
Bank loan	40,000	50,000	Debtors	30,000	50,000
Bills Payable	25,000	-	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Buildings	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

Additional Information: (a) During the year machinery worth Rs.10,000 was sold for Rs. 8,000 (accumulated Depreciation 3,000) (b) Depreciation provided on March, 2019 Rs.25,000 and 2020 Rs.40,000 (c) Profit during the year Rs. 45,000 (d) Dividends paid Rs. 6,000.



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(OR)

(b) Distinguish between Funds Flow Statement and Cash Flow Statement.

12 (a) With the following data for a 50% activity prepare a budget for production at 75% and 90% capacity.

Production at 50% capacity	1,000 units
Direct Materials	Rs. 50 per unit
Direct Wages	Rs. 25 per unit
Direct Expenses	Rs.15 per unit
Factory Overheads	Rs. 25,000 (70% variable)
Administrative Overheads	Rs. 20,000 (25% variable)

(OR)

(b) Define Budgetary Control. Explain various objectives of Budgetary Control Systems.

13 (a) Define Report. Explain various kinds of reports and general formats of reports.

(OR)

(b) Discuss various strategies for writing effective Reporting.



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B. Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: T&A	Cost Control Techniques	Hrs/Wk:5

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.

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 – Scope of cost reduction - Difference between Cost Control and Cost Reduction –Meaning of cost audit – Types of Cost Audit – Auditing techniques.

Unit 2: Activity Based Costing

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

Unit 3: Cost Volume Profit Analysis (CVP Analysis)

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

Unit 4: Standard Costing and Variance Analysis

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

Unit 5: Application of Modern Techniques

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

II. References

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

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



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reading material.

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.



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MODEL QUESTION PAPER (V Sem-end. Exam)
B.Com (Taxation and Accounting) DEGREE EXAMINATION
SEMESTER -V

Course: Cost Control Techniques

Time: 3Hrs

Max.Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Cost Audit
2. Cost Reduction
3. Concept of ABC
4. Marginal costing
5. Make or buy Decisions
6. Standard costing
7. Kaizen costing
8. Learning Curve Analysis

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

- 9 (a) Briefly explain various types of cost control techniques.
(OR)
(b) Define cost control. Distinguish between cost control and cost reduction.
- 10 (a) Explain various advantages of implementing ABC.
(OR)
(b) Describe various categories of ABC and allocation of overheads under ABC.
- 11 (a) The sales and profit during two years were as follows.

Year	Sales(Rs)	Profit
2020	1,70,000	25,000
2021	1,90,000	30,000

You are required to calculate (i) P/V Ratio (ii) Fixed cost (iii) BEP (iv) The sales required to earn a profit Rs. 40,000.

(OR)

(b) What are the advantages and limitations of Cost Volume Profit Analysis?

- 12 (a) From the following particulars calculate: (1) Material cost variance (2) Material price variance (3) Material usage variance.

Material	Standard units	Standard price	Actual units	Actual price
A	1010	1.00	1080	1.20
B	410	1.50	380	1.80
C	350	2.00	380	1.90

(OR)

(b) Briefly explain various objectives of Standard Costing.

- 13 (a) What are the objectives of Kaizen costing? Explain its principles.

(OR)

(b) Explain the advantages and limitations of Kaizen costing.



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B. Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: T&A	Advertising and Media Planning	Hrs/Wk:5

Learning Outcomes:

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

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

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

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

UNIT-II: Strategies of Advertisements

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

UNIT-III: Process of Advertisement

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

UNIT-IV: Media Planning

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

UNIT-V: Analysis of Market Media

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

References:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - 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



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

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 its 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.



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MODEL QUESTION PAPER (V Sem-end. Exam)

**B.Com (Taxation and Accounting) DEGREE EXAMINATION
SEMESTER -V**

Course: Advertising and Media Planning

Time: 3 Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Advertising
2. Criticizing of advertising
3. Role of ASCI
4. Creative thinking
5. Target marketing
6. Types of Media
7. Electronic media
8. Media strategy

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

- 9 (a) Briefly explain the nature, scope and functions of advertising.
(OR)
(b) Write about ethical impacts of advertising.
- 10 (a) Explain the process of advertising campaign.
(OR)
(b) Briefly explain the role of Advertising Standard Council of India.
- 11 (a) What is copy writing? What are the elements of copy righting?
(OR)
(b) Briefly explain slogan elements of design and principles of design.
- 12 (a) Define Media Planning. Explain its advantages and disadvantages of Media Planning.
(OR)
(b) Explain various types of advertising Media.
- 13 (a) Write about Advertising Media Concentration Strategies.
(OR)
(b) What factors influencing Market Media?



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B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

B. Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course:T&A	Sales Promotion and Practice	Hrs/Wk:5

Learning Outcomes:

By the end of the course students are able to:

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

SYLLABUS: Total 75hrs (Teaching 60, Training10, 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

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



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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
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5. Unit tests (IE).

B. Suggested Co-Curricular Activities

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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.
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MODEL QUESTION PAPER (V Sem-end. Exam)
B.Com (Taxation and Accounting) DEGREE EXAMINATION
SEMESTER -V

Course : Sales Promotion and Practice

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Sales organization
2. Cross promotion
3. Promotional strategies
4. Personal selling
5. Sales budget
6. Sale contests
7. Training
8. Motivation of sales personal

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9 (a) Briefly explain the strengths and limitations of sales promotion.

(OR)

(b) Explain various types of sales organization.

10 (a) Discuss the various sales promotion methods in different Product Life Cycle.

(OR)

(b) Explain different theories of personal selling.

11 (a) Explain in detail the terms of sales territories and sales Quota's.

(OR)

(b) What are the steps in designing of sales promotion campaign?

12 (a) Discuss the compensation and evaluation of sales personnel

(OR)

(b) Explain the compensations and evaluation of sales personal.

13 (a) What are the role, qualities and functions of sales manager?

(OR)

(b) Explain designing of events for enhancing Sales Promotion.



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B. Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: T&A	E Commerce	Hrs/Wk:5

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 on commerce activities

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)-



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References:

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

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.



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

MODEL QUESTION PAPER (V Sem-end. Exam)
B.Com (Taxation and Accounting) DEGREE EXAMINATION
SEMESTER -V

Course: E-Commerce

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Define e-commerce.
2. What is meant by internet?
3. Define security environment.
4. What is meant by E-Retailing?
5. What is meant by E-payment system?
6. Define online shopping.
7. What is meant by cyber law?
8. Define internet banking?

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

- 9 (a) Explain nature, scope and objectives of E-commerce.
(OR)
(b) Discuss various types of e-commerce.
- 10 (a) Describe differentiation between internet Vs intranet Vs Extranet.
(OR)
(b) Define Internet. Briefly explain the component structure of Internet.
- 11 (a) Explain importance of digital signature and components of cyber law.
(OR)
(b) Briefly explain various salient features of IT Act, 2000.
- 12 (a) Discuss in details of E-services.
(OR)
(b) What are the advantages and limitations of online shopping?
- 13 (a) Explain advantages and limitations of E-payment system in India.
(OR)
(b) Describe in details of digital Apps.



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

B. Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course:T&A	E Filing	Hrs/Wk:5

Learning Outcomes:

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

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

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

UNIT 1: Introduction, Nature and Scope

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

UNIT 2:- Returns filing under Income Tax

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

UNIT 3: –Penalties and Prosecution under Income Tax

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

UNIT 4:-Returns filing under Goods Service Tax

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

UNIT 5.–Penalties and Prosecution under GST

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

II. 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



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

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.



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.Com. (Taxation and Accounting) Syllabus (w.e.f:2020-21A.B)

MODEL QUESTION PAPER (V Sem-end. Exam)
B.Com (Taxation and Accounting) DEGREE EXAMINATION
SEMESTER -V
Course: E-Filing

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Types of assesses
2. Types of returns
3. Electronic Filing and Payment System (EFPS)
4. TDS
5. GSTR 3
6. Difference between fees and penalty
7. ITR 4 SUGAM
8. Book Audit

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

- 9 (a) Explain the scope and importance of Returns.

(OR)

(b) Write about source of income under Income Tax and Goods and Services Tax (GST).

- 10 (a) Write brief note on any four forms of Income Tax returns for Firms and Companies.

(OR)

(b) Write brief notes on any four forms of Income Tax returns for Individuals.

- 11 (a) Mention different types of TDS returns forms and due date of TDS returns.

(OR)

(b) Is there such a concept as "International Taxation" in the real world and what actually is "TaxPlanning?"

- 12 (a) How many types of returns filing under Goods and Services Tax (GST)?

(OR)

(b) Briefly explain the returns filing under GSTR1 and GSTR2.

- 13 (a) How many types of penalties under Section 122 to 138?

(OR)

(b) Distinguish between fees and penalties.