

SRR & CVR Government Degree College

*An Autonomous & ISO 9001: 2015 Certified Institution:: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019
NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017*

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

**Programme Structure of
1401: M.Com (General)**

&

**1402 M.Com (Accounts & Taxation)
w.e.f Academic Year - 2021-22**

Programme Specific Outcomes (PSOs): By the end of the Programme, students will be able:

- PSO-1 To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Finance, Banking, Insurance and Tax theory law and practices.
- PSO-2 To impart the knowledge basic accounting principles and the latest application oriented Financial Reporting Practices.
- PSO-3 To develop the decision makes skill through costing methods and practical application of management accounting principles.
- PSO-4 To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.
- PSO-5 To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
- PSO-6 To motivate on research oriented awareness in diverse areas of Commerce discipline and has large base of research contribution.

**Programme Structure of
1401: M.Com (General)**

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – I								
PCOM 101	Management Theory & Practice	4	1	1	4	40	60	3 Hrs.
PCOM 102	Business Economics	4	1	1	4	40	60	3 Hrs.
PCOM 103	Business Environment	4	1	1	4	40	60	3 Hrs.
PCOM 104	Accounting for Modern Managers	4	1	1	4	40	60	3 Hrs.
PCOM 105	Information Technology for Business	4	1	1	4	40	60	3 Hrs.
PCOM 106	Quantitative Techniques for Business Decisions	4	1	1	4	40	60	3 Hrs.
Total					24	240	360	
SEMESTER – II								
PCOM 201	Corporate Laws	4	1	1	4	40	60	3 Hrs.
PCOM 202	Research Methodology	4	1	1	4	40	60	3 Hrs.
PCOM 203	Human Resources Management	4	1	1	4	40	60	3 Hrs.
PCOM 204	Marketing and Public Relations	4	1	1	4	40	60	3 Hrs.
PCOM 205	Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 206	Digital Trade	4	1	1	4	40	60	3 Hrs.
One Generic Elective Courses (Student can choose any one out of four Courses)								
PGEC 201	MS Excel & Tally Practical's	1	1	1	2	50	-	-
PGEC 202	Human Values & Ethics	1	1	1	2	50	-	-
PGEC 203	Personality Development Lab	1	1	1	2	50	-	-
PGEC 204	Accounting for Government Forms	1	1	1	2	50	-	-
Total					26	290	360	

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – III								
PCOM 301	Business Communication Skills	4	1	1	4	40	60	3 Hrs.
PCOM 302	Entrepreneurship Development & Business Models	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	One Generic Elective Courses	1	1	1	2	50	-	-
PCOM307	Project Work	-	-	-	2	50	-	
PCOM308	Comprehensive Seminar	-	-	-	2	50	-	
Total					30	390	360	
SEMESTER – IV								
PCOM 401	MOOCS: NPTEL/SWAYAM/edX/Coursera/Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE-NCFM/IRDA/NISM/ Any course related to M.Com from the authentic sources with prior permission.	4	1	1	4	40	60	3 Hrs.
PCOM 402	International Business	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
PCOM 407	Viva-Voce On Project Work	-	-	-	4	-	100	
Total					28	240	460	
Over All Programme					108	1160	1540	2700

*Note: There will be Four Functional Specialisations in third and fourth Semesters. The functional Specialisations are : (i) Accounting (ii) Banking, Insurance (iii) Finance and (iv) Taxation. In each functional specialization, four courses will be offered. The student can choose any two elective courses each from **two** specialization areas of his/her choice. The course titles will be announced in course of time.

**Programme Structure of
1402: M.Com (Accounts & Taxation)**

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – I								
PCOM 101	Management Theory & Practice	4	1	1	4	40	60	3 Hrs.
PCOM 102	Business Economics	4	1	1	4	40	60	3 Hrs.
PCOM 103	Business Environment	4	1	1	4	40	60	3 Hrs.
PCOM 104	Accounting for Modern Managers	4	1	1	4	40	60	3 Hrs.
PCOM 105	Information Technology for Business	4	1	1	4	40	60	3 Hrs.
PCOM 106	Quantitative Techniques for Business Decisions	4	1	1	4	40	60	3 Hrs.
Total					24	240	360	
SEMESTER – II								
PCOM 201	Corporate Laws	4	1	1	4	40	60	3 Hrs.
PCOM 202	Research Methodology	4	1	1	4	40	60	3 Hrs.
PCOM 203	Human Resources Management	4	1	1	4	40	60	3 Hrs.
PCOM 204	Marketing and Public Relations	4	1	1	4	40	60	3 Hrs.
PCOM 205	Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 206	E-Business	4	1	1	4	40	60	3 Hrs.
One Generic Elective Courses (Student can choose any one out of four Courses)								
PGEC 201	MS Excel & Tally Practical's	1	1	1	2	50	-	-
PGEC 202	Human Values & Ethics	1	1	1	2	50	-	-
PGEC 203	Personality Development Lab	1	1	1	2	50	-	-
PGEC 204	Accounting for Government Forms	1	1	1	2	50	-	-
Total					26	290	360	

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – III								
PCOM 301	Business Communication Skills	4	1	1	4	40	60	3 Hrs.
PCOM 302	Entrepreneurship Development & Business Models	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From Accounting Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Taxation Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	One Generic Elective Courses	1	1	1	2	50	-	-
PCOM307	Project Work	-	-	-	2	50	-	
PCOM308	Comprehensive Seminar	-	-	-	2	50	-	
Total					30	390	360	
SEMESTER – IV								
PCOM 401	MOOCS: NPTEL/SWAYAM/edX/Coursera/ Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE- NCFM/IRDA/NISM/ Any course related to M.Com from the authentic sources with prior permission.	4	1	1	4	40	60	3 Hrs.
PCOM 402	International Business	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From Accounting Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Taxation Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
PCOM 407	Viva-Voce On Project Work	-	-	-	4	-	100	
Total					28	240	460	
Over All Programme					108	1160	1540	2700

*Note: There will be two Functional Specialisations in third and fourth Semesters. The functional Specialisations are: (i) Accounting and (ii) Taxation. In each functional specialization, four courses will be offered. The student has to choose any two elective courses from each functional Specialisation. The course titles and syllabi will be presented in next Board of Studies meeting.

**Summary of Programme Structure for
1401: M.Com (General)
&
1402 M.Com (Accounts & Taxation)
Total credits and Marks**

S.No	Semester	Credits	Marks
1	I Semester	24	600
2	II Semester	26	650
3	III Semester	30	750
4	IV Semester	28	700
Total		108	2700

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Department of Commerce

Detailed Course Syllabus for Semester -I

1401: M.Com (General)

&

1402 M.Com (Accounts & Taxation)

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
PCOM 101	Management Theory & Practice	4	1	1	4	40	60	3 Hrs.
PCOM 102	Business Economics	4	1	1	4	40	60	3 Hrs.
PCOM 103	Business Environment	4	1	1	4	40	60	3 Hrs.
PCOM 104	Accounting for Modern Managers	4	1	1	4	40	60	3 Hrs.
PCOM 105	Information Technology for Business	4	1	1	4	40	60	3 Hrs.
PCOM 106	Quantitative Techniques for Business Decisions	4	1	1	4	40	60	3 Hrs.
Total					24	240	360	

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Department of Commerce

Syllabi for Courses in Semester I & II under CBCS with Learning Outcomes-based Curriculum Framework (LOCF)

Title of the Course: **Management Theory and Practice**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 101	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with basic management concepts and the process of Organisation.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To provide knowledge and understanding of the Principles of Management will enable the students gain valuable insight into the workings of business and other organizations.
- CO-2 To enable the students understand the managerial functions and practices of various.
- CO-3 To make the students understand elements of organizing and staffing.
- CO-4 To evaluate the influence of effective communication, motivation and leadership.
- CO-5 To understand the significance of managerial control and formulate best control methods.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Management, Concept, Significance, Levels, Skills, Functions and Principles –Administration vs Management ,Management as an Art, Science and Profession – Social responsibilities of business.	5	<i>Social Responsibilities practiced by top companies</i>
II	Planning: Nature, Purpose, Process of Planning, Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Management By Objectives: Concepts, Process. Advantages and Limitations.	15	
III	Organizing: Process - Formal and Informal Organizations -Departmentation: Methods of Departmentation, Span of	25	

	Control; V.A. Graicuna's Theory - Factors Determining Span of Control - Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization: Factors, Advantages and Disadvantages. Line and Staff: Concept- Reasons for Conflicts between Line and Staff and Measures to Overcome; Committees, Types of Committees.		
IV	Staffing: Nature and Importance of Staffing, Elements of Staffing. Directing: Meaning, Assumptions of Human Behavior by Douglas McGregor, Edgar Shien and Elton Mayo.	10	
V	Motivation: Significance, Process-Theories of Maslow, Herzberg, Porter and Lawler; Leadership: Approaches, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership- essential qualities of a good leader. Communication: Importance, Process, Barriers, Measures to overcome Barriers of an Effective Communication. Controlling: Basis - Control Process, Requirements of adequate Control - Techniques of control, PERT and CPM.	20	<i>Leadership styles followed by various companies in Modern era</i>

Enriched Module:

Case studies - How Leaders Emerge During Challenging Times regarding Southwest Airlines, Starbucks Toro.

Referral Material:

On Leadership:

1. <https://fddocuments.in/document/leadership-style-wipro.html>
2. <https://www.studocu.com/in/document/university-of-delhi/bcom-hons/mandatory-assignments/a-role-of-leader-in-a-company-with-reference-to-reliance/6693578/view>

On Social Responsibility:

<https://www.marketingmind.in/top-4-companies-india-take-corporate-social-responsibility-csr-seriously/>

Case studies

1. <https://www.notredameonline.com/resources/leadership-and-management/how-leaders-emerge-during-challenging-times/>

Reference Books:

1. Heinz Wihrich., H.Koontz and MarkvCannice, Management, 13ed. 2010, Tata McGraw, New Delhi
2. Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
3. Rama Swamy T, Principles of Management. First Ed.,2014, Himalaya Publishing House, Mumbai.
4. 4. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Business Economics - Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 102	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To enable the students to understand economic concepts and theories and their application in management decision-making.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To outline expert knowledge about the concept of managerial economics, to analyze the students to understand the concepts of demand, utility and demand forecasting.
- CO 2 To Organize an insight in the basic features of production and cost function.
- CO 3 To explain the students to familiarize with different market structures and its importance.
- CO 4 To experiment impart knowledge on the concepts of pricing and pricing policy.
- CO 5 To understand Pricing Practices of Firms.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction – Definition, Nature and Scope of Managerial Economics; Economic Goals of a Business Firm: Profit Maximization Vs Wealth Maximization, Sales Revenue Maximization.	8	
II	Consumer Equilibrium under Cardinal and Ordinal Utility - Demand Analysis – Law of Demand – Demand Function and determinants of Market Demand – Concept of Price, Cross, Income and Promotional Elasticity; their measurement and relevance in Managerial Decision – Making Methods of Demand Forecasting.	12	
III	Firm's Equilibrium – Iso-quant and Iso-cost analysis; Least – Cost Combination of inputs – The law of Diminishing Marginal Returns in Production – Production Function – Total Product, Marginal and Average Product Curves, their inter – relationships – Cobb – Douglas	20	

	Production Function and its relevance - Scale and proportion, Cost Functions – Derivation of total, marginal and average cost functions – Long run cost curves.		
IV	<u>Market Structures and their characteristics</u> – Pricing and output Decisions of firm under different Market structures – Perfect Competition, Pure Monopoly, Oligopoly, Monopolistic / Imperfect Competition under short and long runs. Discriminative Monopoly Regulation of Monopoly through Prices and Taxes.	20	
V	<u>Pricing Practices of Firms</u> – Objectives of Pricing Policy – Approaches to Pricing New Products; Skimming Price, Penetration Pricing, Costs Plus Pricing, Managerial Cost Pricing, Psychological Pricing, Odd Number Pricing, Regulated Pricing, Predatory Pricing.	15	

Enriched Module: Theories of Employment, Money and Theories of Money.

Reference Books:

1. GauvravDatt and AshwaniMahajan, Indian Economy. 5th Ed, 2015, S Chand and Co, New Delhi.
2. Mithani DM, Managerial Economics-Theory and Applications, 5th Ed, 2010, Himalaya publishing house, Mumbai.
3. ThomasR, ChristopherCharles, Maurice, “Managerial Economics: Concepts and Applications”, 4th 2012, Tata McGraw-Hill, New Delhi..
4. SudipChaudhuri, AnindyaSen, Economics, 19th Ed, 2016, Tata Mc Grail Education Pvt Ltd, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Business Environment - Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 103	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with the business environment prevailing in India and international and understand its implications to business.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To understand the concept of business and elements of business environment.
- CO-2 To explain the effects of government policy on the economic environment of business.
- CO-3 To improve the ability to recognize and manage legal risks in business decision making.
- CO-4 To understand and appreciate the social aspects of business.
- CO-5 To develop an idea of international environment and recent issues in environment.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Business Environment:</u> Components and significance – Nature of Business Environment–Techniques of Environmental Scanning and Monitoring – Economic Scope – Cultural, Political, Technological and External Factors Influencing Business Environment – Challenges – Economic Systems.	20	Study Of Business Environmental Factors of a Developing Organization
II	<u>Economic Environment of Business:</u> Significance for Business – Economic Planning – Salient Features of India`s Five Year Plan – Objectives and Achievements; Government Policies – Industrial Policy of 1991; Fiscal Policy; Economic Reforms and LPG.	15	
III	<u>Political And Legal Environment of Business:</u> Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment In India; Patents Act – 1970, SICA – 1985, SEZ Act – 2005 - Business Competition Act – FEMA.	15	

IV	<u>Cultural and Technological Environment:</u> Elements of Socio-Cultural Environment; Impact of Business – Social Audit – Technological Environment; Technology Transfer.	10	
V	<u>International and Recent Issues In Environment:</u> Multinational Corporations; Foreign Collaborations and Indian Business; International Economic Institutions: WTO, World Bank, IMF and their Importance to India; Foreign Trade Policies.	15	Trade Policies of different countries

Enriched Module: Study of emerging trends and new challenges in the Environment of Business.

Suggested Books

1. Rosy Joshi and Sangam Kapoor, Business environment – kalyani Publications.
2. Francis Cherunilam, Business Environment, 25th revised edition 2017, Himalaya Publishing House, Mumbai.
3. Fernando, A.C., Business Environment, 1st edition 2011, Pearson, Delhi.
4. Suresh Bedi, Business Environment, 1st edition 2005, Excel Books, New Delhi,
5. Adhikary.M. Economic Environment of Business, 2004, Sultan Chand & Sons, New Delhi.
6. Aswathappa.K. Essentials of Business Environment, 12th revised edition 2014, Himalaya Publishing, Delhi.
7. Justin Paul, Business Environment, Text and Cases, 12th edition 2018, Tata McGraw Hill.
8. H.L.Ahuja, “Economic Environment of Business”, 13th edition 2016, S.Chand, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Accounting for Modern Managers – Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 104	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize and acquaint the student with Financial accounting standards and various financial Accounting reporting practices.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand the fundamental accounting concepts and the elements of financial statement.
- CO 2 To acquire the knowledge on preparation of financial statements.
- CO 3 To understand the financial statement analysis.
- CO 4 To gain knowledge on various cost management techniques.
- CO 5 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial accounts and management.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Accounting:</u> Concept – Importance and scope – Generally Accepted Accounting Principles – Objectives, Nature and Scope of Financial Accounting. – Cost Accounting – Management accounting.	5	
II	<u>Preparation of Financial statements:</u> Schedule III of Companies Act, 2013- Preparation of Balance Sheet and Income statement.	15	<i>Annual Reports of a Public Limited Company</i>
III	<u>Financial Analysis:</u> Objectives – Ratio Analysis – Du Pont Analysis- Cash Flow Analysis- Preparation of Cash Flow Statement.	20	<i>Accounting Standard 3 & IND AS 7</i>
IV	<u>Cost Analysis:</u> Marginal Costing – CVP analysis – Standard costing and Variance analysis.	20	
V	<u>Accounting Package :</u> Computerized Accounting- Tally ERP (Theory and practical)	15	

Enriched Module:

Accounting Standards and IFRS converged Indian
Accounting Standards (Ind AS).

Reference Books:

1. G. Prasad & V. Chandra SekharaRao, Accounting for Managers, Edition 12th, (2010), Narayana offset printers, Jai Bharat Publications, Guntur.
2. Meigs&Meigs, Accounting the Basis for Business Decisions, 9th Edition (1993), Tata McGraw Hill, NewDelhi.
3. Shashi K. Gupta, R.K. Sharma, Accounting for Managerial Decisions, 2nd Edition (2004), Kalyani publishers, New Delhi
4. K. RajeshwaraRao& G. Prasad, Accounting & Finance, 12th Edition, (2010), Jai Bharat Publishers, Guntur
5. Jain, S. P., and Narang, K., Financial Accounting. 5thEdition,(2005)Kalyani Publishers, Ludhiana.

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Department of Commerce

Title of the Course: **Information Technology for Business – Syllabus for AY 2021-22**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 105	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To introduce the subject of Information Technology to explain the role of I.T. in Business and describe Information Systems Support to for Business Functions.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To explain the role of Information Technology in Business.
- CO-2 To illustrate the Information Technology Infrastructure.
- CO-3 To describe Information Systems Support to for Business Functions.
- CO-4 To represent Data, Knowledge and Implication of Decision Support Systems.
- CO-5 To relating Strategic Advantage and Information Technology.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Information Technology (IT) in Business Environment:</u> Business in the Information Age - Pressures and Responses - What is an Information System, Capabilities of Information Systems - Basic concepts of Information Systems – Organizations: Structures and IT support - IT support at different organizational levels.	10	<i>Turban * Rainer * Potter Wiley Indian Edition</i>
II	<u>IT Infrastructure:</u> Computer Hardware - Input Technologies, Output Technologies - System Software: Types of Software, General functions of Operating system, Types of application software - Managing organizational Data and Information: Basics of Data arrangement and Access, Traditional file Environment. Databases: Modern Approach, Logical Data Models, Data Warehouse. Telecommunications and Networks - Network communications software, Internet: Services provided by Internet, World Wide Web, Intranets and Extranets.	10	<i>Turban * Rainer * Potter Wiley Indian Edition</i>

III	<p><u>Information Systems role in Business functions:</u> Transaction Processing Systems, Accounting and Finance Systems, Production Management Systems, Human Resources Management Systems, Integrated Information Systems and Enterprise Resource Planning, Inter-organizational / Global Information Systems - Overview of Electronic Commerce – Market Research, Advertising and Customer Service, Infrastructure and E-commerce support services, Legal and Ethical Issues in E-commerce. Computer-Based Supply chain management and IS Integration: IT supply chain support and systems Integration: Enterprise Resource Planning (ERP).</p>	20	<i>Lab Practices</i>
IV	<p><u>Data, Knowledge and Decision Support:</u> Management and Decision Making, Decision Support Systems Data and Information Analysis and Mining Data Visualization Technologies. Intelligent systems in Business: Artificial Intelligence and Intelligent Systems, Expert systems, Intelligent Agents.</p>	20	
V	<p><u>Strategic Systems and Reorganization:</u> Strategic Advantage and Information Technology, Business Process Re-engineering, Virtual corporations and Information Technology - Implementing IT: Ethics, Impacts and Society, Ethical Issues, Impact of IT on Organizations and Jobs, on Individuals at Work, Societal Impact and Internet Communities, Protecting Information Systems.</p>	15	<i>Lab Practices</i>

Enriched Module: IT Protocols- Online advertisements .

Reference Books:

1. Heinz Wihrich., H.Koontz and MarkvCannice, Management, 13ed. 2010, Tata McGraw, New Delhi
2. Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
3. Rama Swamy T, Principles of Management. First Ed.,2014, Himalaya Publishing House, Mumbai.
4. 4. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi.

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Title of the Course: **Quantitative Techniques – Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 106	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To make the students familiar with the statistical and mathematical techniques and their applications in business decision making.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To provide students with knowledge of mathematical models for quantitative analysis of managerial problems in Industry.
- CO 2 To develop the ability to evaluate the forecasting models like correlation and regression analysis.
- CO 3 To enable the students understanding probability concepts and its applications in business.
- CO 4 To evaluate the probability distributions and its applications in industry.
- CO 5 To understand the significance of testing of hypothesis in managerial decision- making.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Quantitative Techniques:</u> Measures of Central Tendency – Concepts: Measures of Dispersion – Standard Deviation: Matrices and Determinants: Permutations and Combinations.	15	
II	<u>Correlation And Regression:</u> <u>Correlation Analysis:</u> – Types of Correlation – Simple and Rank Correlation- Coefficient of Correlation. Regression Analysis: Estimation of Line of Regression Analysis.	17	Application of Correlation Analysis in Decision Making of an Organization.
III	<u>Probability:</u> Definition – Addition Theorem of Probability – Conditional Probability And Multiplication Theorems of Probability, Baye`s Theorem of Probability and Its Applications.	15	

IV	Theoretical Distributions: Binomial Distribution – Poisson Distribution and Normal Distribution - Their Properties And Applications.	15	
V	Testing of Hypothesis: Concept of Testing of Hypothesis, Types of Errors, Z-Test for Means, T-Test, F-Test for Two Variances and Chi-Square Test for Goodness of Fitness.	18	Use of Hypothesis Testing in Research Methodology.

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. C.R.Kothari., **Quantitative Techniques**, 3rd Revised Edistion(2013) Vikas Publications.
2. S.C. Gupta.-, **Fundamentals of Statistics**, 7th Revised Edition (2013) Himalaya Publishing House, New Delhi..
3. Sharma, J.K.-, **Fundamentals of Business Statistics**, 2nd Edition (2000) Pearson Education, New Delhi..
4. Sancheti, Dc & V.K Kapoor, **Business Mathematics**, 3rd Edition (2014) Sultan Chand & Sons, New Delhi..
5. Arora, P. N., S. Arora- **Comprehensive Statistical Methods**, 2nd Edition (2007) S. Chand, New Delhi.
6. Sharma J.K., Quantitative Methods-Theory & Applications, 3rd Edition (2010) Macmillan New Delhi.

SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution:: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019

NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

**Programme Structure &
Detailed Course Syllabus for Semester -II
for**

**1401: M.Com (General)
&
1402 M.Com (Accounts & Taxation)**

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – II								
PCOM 201	Corporate Laws	4	1	1	4	40	60	3 Hrs.
PCOM 202	Research Methodology	4	1	1	4	40	60	3 Hrs.
PCOM 203	Human Resources Management	4	1	1	4	40	60	3 Hrs.
PCOM 204	Marketing and Public Relations	4	1	1	4	40	60	3 Hrs.
PCOM 205	Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 206	Digital Trade	4	1	1	4	40	60	3 Hrs.
PGEC 201/ PGEC 202/ PGEC 203/ PGEC 204	One Generic Elective Courses	1	1	1	2	50		
Total					26	290	360	
Generic Elective Courses (Choose any one out of Four Courses)								
PGEC 201	MS-Excel & Tally Practical's	1	1	1	2	50	-	-
PGEC 202	Human Values & Ethics	1	1	1	2	50	-	-
PGEC 203	Personality Development Lab	1	1	1	2	50	-	-
PGEC 204	Accounting for Government Forms	1	1	1	2	50	-	-

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Corporate Laws - Syllabus for AY 2021-22**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 201	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To enable the students to familiarize with the main aspects of Business Law at the organization level and apply the same in company's acts in Corporate Law.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To familiarize the students with the various provisions of Company Act related to health, safety and welfare.
- CO 2 To enable the students to understand Prevention of SEBI Act & Depositories Act, 1996.
- CO 3 To provide conceptual understanding about Competition Act and Consumer Protection Act.
- CO 4 To equip the students with the basic concepts of FEMA and Cyber Laws.
- CO 5 To impart knowledge on Business Ethics, Ethical practices and guidelines.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Companies Act 2013:</u> Definition and Nature of Company - Incorporation of company - Prospectus - Shares and Debentures - Acceptance of Deposits - Appointment and Qualification of Directors - Meetings of Boards and its powers - Inspection and investigation - Compromises, arrangements and amalgamations - Prevention of oppression and Mismanagement.	10	<i>https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</i>
II	<u>SEBI Act- 1992:</u> Objectives – Coverage of Act- Depositories Act, 1996 and its scope.	15	<i>https://www.sebi.gov.in/sebi_data/attachdocs/1379572015818.pdf</i>
III	Consumer Protection Act, 1986 – Competition Act, 2002 – Environment Protection Act – Right to Information Act, 2005.	17	
IV	Foreign Exchange Management Act, 1999- Cyber laws-Information Technology Act, 2000.	18	

V	Corporate Governance and Business Ethics – Ethical practices and guidelines: Internal to the Organization –Power and freedom: External to the organization.	15	
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Enriched Module: intellectual property rights in India-Trademarks- Designs.

Reference Books:

1. Bulchandani RR : Business Law, Himalaya Publishing House.
2. SC Kuchal: Business Law, Vikas publishing House.
3. Agarwal UK : Consumer Protection in India (Deep & Deep)
4. Gulshan SS : Business Law (Excel
5. Bare Acts

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Research Methodology - Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 202	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The Objective of this course is to develop research orientation among the students and develop analytical skills.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand basic concepts of research and formulate research problems and process.
- CO 2 To generate an awareness of research design and data collection methods.
- CO 3 To develop and understand of sampling design and techniques.
- CO 4 To understand how to analyse and interpretation of the data.
- CO 5 To provide expert knowledge about to write a research report and thesis.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Importance of Research, Types of research , Research Process - Research Methodology and Types of Research Problem -Identification – Formulation - Classification, Concept and Construction of Hypothesis – Steps in Testing Hypothesis.	15	<i>Refer shodhganga-Inflibnet for research thesis.</i>
II	<u>Research Design:</u> Meaning, purpose and Principles – Types of Research Design – Exploratory- Descriptive- Experimental, Data Collection-Sources of Data-Methods of Data Collection- Primary data- secondary data- Questionnaire Design.	18	<i>Annual Reports of a Public Limited Company</i>
III	<u>Sampling & Sampling Designs:</u> Determination of Sample Size-Census Survey Vs Sample Survey – Advantages of Sampling-Sampling Methods-Probability Sampling-Non Probability Sampling- Sampling – Sampling and Non-Sampling Error.	17	

IV	<p><u>Data Tabulation:</u> Analysis and Interpretation: Tabulation of data and general rules of tabulation Graphic and Diagrammatic Representation of Data-ANOVA-One way and Two way classification.</p>	10	<i>Refer shodhganga-Inflibnet for research thesis.</i>
V	<p><u>Research Report Writing and Presentation:</u> Concept, Purpose, Guidelines for Research Report Writing –Steps in Report Writing-Layout of Report-Types of Research Reports-Presentation of Research Report.</p>	15	<i>Refer shodhganga-Inflibnet for research thesis.</i>

Enriched Module: Multivariate Analysis, Factor Analysis, Discriminant Analysis, Cluster Analysis, Conjoint Analysis, SPSS.

Reference Books:

1. PanneerSelvam-Research Methodology, 2nd Edition (2014)PHI
2. Bhattacharya D.K., “Research Methodology” New Delhi. 2nd Edition (2006) Excel Books
3. Cooper, “Business Research Methods”, , New Delhi. 11th Edition (2012)Tata McGraw Hill

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Human Resource Management – Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 203	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To cover the basic concepts of Human Resource management.
- CO 2 To contribute the development of human resource planning, implementation, and evaluation of employee recruitment, selection, and retention plans and processes).
- CO 3 To develop, implement, and evaluate employee orientation, training, and development programs.
- CO 4 To administer and contribute to the design and evaluation of the performance management program.
- CO 5 To develop the students’ ability to learn concepts like compensation, employee welfare, and industrial relation issues.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Human Resource Management:</u> Nature and significance, functions of HRM, Qualities and Role of HR Manager, HRM Model, HRM in a changing Environment. Newly emerged concepts in HRM: Personnel Audit, Personnel Research and outsourcing.	4	
II	<u>Human Resource Planning:</u> Objectives, process, factors affecting HR Planning, Requisites for successful HR Planning, Job Analysis and Design – Job description, job design: Recruitment – Factors influencing, Sources of Recruitment–E-Recruitment-Selection Process – Placement, induction and Socialization –Promotion and Transfers.	20	<i>HR planning practices of various companies like TATA, Wipro, Microsoft etc</i>

III	Employee Training: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training, -- Motivation—Communication— Leadership and Development Programs – Methods of Evaluation -Limitations to its effectiveness	15	
IV	Performance Appraisal: Scope & Significance – Methods of Appraisal – Limitations of Appraisal - Career Planning and Development – Ethics-Counselling- Mentoring- Coaching. The Future –The Challenges	20	<i>Performance Appraisal methods used by various top companies.</i>
V	Wage and Salary Administration: Wage Structure and Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits – Industrial Relations: Causes of Disputes and Settlement - Role of State in Industrial Relations - Collective Bargaining -Employee Participation in Management - Quality of Work Life.	16	

Enriched Module:

Case studies- on Employee Equality rule of Watson Public Ltd Company, on inter personal relations in an organisation HR Restructuring - The Coca Cola & Dabur Way.

Referral Reading:

1. <https://www.ukessays.com/essays/management/human-resources-planning-at-tata-consultancy-services-limited-management-essay.php>
2. <https://www.scribd.com/doc/52383364/Human-Resource-Planning-At-WIPRO>
3. <https://www.scribd.com/doc/13286642/HR-Planning-Strategy-at-Microsoft-Inc>

Performance appraisal methods:

1. <https://www.slideshare.net/shwetabebarta/performance-appraisal-of-5-companies-done-by-shwetabebarta>

CASE STUDIES:

(<https://www.indiaclass.com/human-resource-management-case-studies/>)

(<https://www.icmrindia.org/free%20resources/casestudies/Human%20Resource%20and%20Organization%20Behavior%20freecasep1.htm>)

Reference Books:

1. Aswathappa. Human Resource Management 6th Edition(2010). Tata McGraw Hill, New Delhi.
2. Biswanath Ghosh. Human Resource Development and Management, (2005) Jain Book Depot , New Delhi
3. C. B. Mamoria. Personnel management 21st Edition(2012). Himalaya Publishing House , New Delhi:
4. Edwin Flippo. Personnel management 5th Edition(1994). Tata McGraw Hill, New Delhi.
5. Rajashree Shinde, A. Abhilasha, A. Ramakumar Human Resource Management 1st Edition (2017). Himalaya Publishing House, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Marketing and Public Relations – Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 204	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To construct a systematic way of understanding the concepts of marketing, service quality, strategies and issue in the marketing management.

Course Outcomes: By the end of the course, students will be able:

- CO 1 Conceptual understanding of marketing concepts and to know the undergone changes of marketing environment.
- CO 2 To acquires the knowledge of service quality and it determinates the student able to assess the service parameters of any organisation.
- CO 3 To understand the consumer view and his behaviour toward the product.
- CO 4 To gain knowledge on various pricing methods and techniques and way of distribution.
- CO 5 To recognize various public relation methods to reach the public.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Marketing:</u> Meaning Definitions, Concepts - Approaches to the study Marketing-function of Marketing-Marketing Environment.	5	<i>Case study on marketing environments</i>
II	<u>Consumer and Products:</u> Concept of consumer behaviour-factors affecting consumer behaviour- Market Segmentation – product planning -New Product Development- product life cycle-branding & packaging.	15	<i>Case study on Product development</i>
III	<u>Pricing and Promotion:</u> Definition Of Pricing -Pricing Objectives -Methods And Strategies- Channels Of Distributions- Promotion Mix-Integrated Marketing Communication - Sales Promotion.	20	<i>Case study on promotional strategies of Jio</i>
IV	<u>Public Relations:</u> Meaning, definitions-functions of public relation-services, public Relation and publicity, Advertising	20	

V	<p><u>Introduction to service quality:</u> Meaning, Definition Of Service ,Service Quality , Determinates of service quality, Parasuraman servqual model- 22 Items.</p>	15	<i>Practical (survey) experience of service quality parameters in various organisations</i>
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Enriched Module: Marketing ethics- Ethical Marketing Plans- Ethical advertisement

Reference Books:

1. Kotler .P, Keller,Brady Goodmem, Harsen,(2019) Marketing Management 4th Edition ,Pearson’s publications
2. Dr.k.karunakaran (2011) Marketing Management Frist edition, Himalaya publishing house ,Mumbai
3. kotler, P, Armstrong, G, Saunders, J and Wong, V, (2001), Principles of Marketing: Third European Edition, Prentice Hall, Harlow
4. Kotler, P. and Armstrong, G. (1997) Marketing An Introduction. Fourth Edition. New Jersey. Prentince Hall International
5. Kotler, P., Armstrong, G., Saunders, J. and Wong, V. (1999) Principles of Marketing, 2nd Edition, New Jersey: Prentice Hall

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financial Management - Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 205	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	End-Semester Evaluation (ESE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To develop a conceptual framework on the Finance functions and relevant techniques of financial administration.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To differentiate profit from the wealth and trade-off the risk and return.
- CO 2 To provide illustration on financial management practices and policies, processes, techniques and strategies those are used in the financial management.
- CO 3 To develop knowledge on the type and characteristics of problems and the possibility of the occurrence of financial management problems.
- CO 4 To develop planning skill and monitoring skill in financial management functions effectively.
- CO 5 To apply the appropriate working capital management strategy to face the company challenges.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Nature, Scope and Objectives of Financial Management: Finance Function– Profit Maximization vs Wealth I Maximization – Risk Return Trade-off- Financial Manager in Modern business Organizations (Theory)	8	<i>ITC Case Study (or) A Case study on Any Company's Performance.</i>
II	<u>Investment decision:</u> Capital Budgeting- Importance- Capital Budgeting process –Methods of appraisal: Traditional Techniques and Discounted Cash Flow Techniques – NPV vs. IRR - Capital rationing (Theory & problems).	15	<i>A Case study on Investment proposal of a Company.</i>
III	<u>Financing decisions:</u> Cost of Capital: Types of Cost of Capital - Weighted average Cost of		

	capital- Capital Structure Determinants- Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure and Firm Valuation – Theories of Capital Structure – Net Income approach – Net Operating income approach – Traditional view – MM Hypothesis (Theory & problems).	22	<i>Capital Structure of Indian Companies.</i>
IV	<u>Dividend decisions:</u> Forms of dividends, Types of Dividend Policies, Dividend Theories – Walter’s Model – Gordon’s Model – M-M Hypothesis (Theory & problems).	12	<i>A Case study on Declaration of Dividends by a listed Company.</i>
V	<u>Working Capital Management:</u> Concept of Working Capital- Kinds of Working capital- Significance, Determinants of working capital, and Methods of Measuring working Capital Requirements - Operating cycle - Financing of Working Capital (Theory & problems).	18	<i>A Case study on Computation of Working Capital</i>

Enriched Module: Indian Financial System- Financial Instruments- Financial Planning.

Reference Books:

1. Chandra Bose D., Fundamentals of Financial Management, 2nd Edition (2006) Prentice Hall of India.
2. Khan M Y and Jain P. K., Basic Financial Management: Text and Problems, 2nd Edition (2005) Tata McGraw Hill.
3. Pandey I M., Financial Management, 11th Edition (2015) Vikas Publishing House Pvt. Ltd.
4. Pandey & Bhat, Cases in Financial Management, 2nd Edition (2000) Tata McGraw Hill.
5. Prasanna Chandra, Financial Management - Theory and Practice, 10th Edition (2019) Tata McGraw Hill.
6. G. Sudarsana Reddy, Financial Management – Principles and Practices - Himalaya Publishing House.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Digital Trade - Syllabus for AY 2021-22**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 206	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: this course is to provide basic concepts of Digital Trade in line with Digital India and equip the student with the skill of integrating trade process with electronic technology.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To remember and understand the basic concepts of E- Trade, E-commerce, E-business Internet and World Wide Web.
- CO 2 To understand how different technologies are implemented in e-Business.
- CO 3 To analyse the role of e-marketing and advertisements in e- Business.
- CO 4 To analyse the impact of CRM and SCM on e-Business.
- CO 5 To learn about different types of electronic payment system, protocols, security schemes and cash less economy.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>History of E-commerce and Digital Trade:</u> origin of E-commerce – Traditional vs. E-Commerce –E-Trade- Internet and World Wide Web- Business Models for e-Commerce- Concept of Digital Trade- B2C, B2B, C2C & C2B, Merits and Limitations- Advantages and Disadvantages of E-commerce - Introduction to E-business - E-commerce vs E-business.	15	
II	<u>Platform for Digital Trade:</u> Enabling Technologies of the World Wide Web- Internet Client-Server Application-URLs, Electronic Mail Protocols, Search Engines, ISP, Networks (Public, Private & VPN)-HTML- Web Site-Website goals & Objectives Strategies for website Development.	15	<i>Computer Lab practical on Google website development</i>

III	<u>E-Marketing:</u> Traditional Marketing, Online Marketing- Advantages of online Marketing - Advertisements in E-commerce- various means of advertising- advertisement strategies.	10	<i>Models of flipkart/Amazon</i>
IV	<u>CRM-</u> Traditional methods-Technology support-E-CRM-Customer Life Cycle-CRM Capabilities and Customer Life Cycle-Data Mining in CRM - e-Supply Chain- Old ways of Managing supply and information flow-new ways of managing supply chain- several ways to reduce inventory- Real time benefits of e-Supply Chain.	20	<i>Computer Lab practical</i>
V	<u>E-Commerce Payment Systems:</u> Electronic Payments with Protocols- Security schemes- Electronic Fund Transfer and Debit Cards-E-Cash, Properties of E-Cash-E-Cash in Action- Operational Risk and E-Cash-Legal issues- E-Cheque- Risk and E-Payments Systems- Cashless Economy-Digital India.	15	<i>Lab work on Funds transfer through Internet Banking/ Google pay</i>

Enriched Module: Cyber Security - Hacking- Financial Cyber Crimes.

Reference Books:

1. PT Joseph SJ E-Commerce, An Indian Perspective,3rd Edition, Volume 2, (2010), Prentice Hall of India.
2. Effraim Turban, Joe Lee, David Kind-H Michael Chung E-Commerce, A Management Perspective, 6th Edition (2009), Pearson Education Asia.
3. Pandey US &ShuklaEr.S., E-Commerce & M- Commerce Technology, Revised Edition (2018), S.Chand& Company New Delhi.
4. Gary P. Schneider, E-Commerce Strategy Technology & Implementation,9th Edition (2012),Cengage Learning, New Delhi.
5. Trepper, E-Commerce Strategies, Prentice Hall of India (2006) revised Edition, New Delhi.
6. Jonathan Reynolds, E-Business A Management Perspective2ndEdition (2009), Oxford University Press.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **MS Excel & Tally Practicals - Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 201	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: This course is familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications .
- CO 2 To provide students hands on experience on MS Excel Utilities.
- CO 3 To gain proficiency in creating solutions for Data Management and Reporting.
- CO 4 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial account and management.
- CO 5 To acquire knowledge on ledger creation and inventory creation.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Understanding Excel's Files, Ribbon and Shortcut - Create a workbook – Enter data in a Worksheet - Format a Worksheet, Format Numbers in a Worksheet – Create an Excel Table-Filter Data by Using an AutoFilter, Sort Data by using an AutoFilter-Essential Worksheet Operations: Using Help (F1), Key Board Shortcuts – Working with Cells and Ranges: Formatting Cells, Name Manager - Visualizing Data Using Conditional Formatting: Apply Conditional Formatting - Printing Your Work: Print a Worksheet , Using Print Preview & Other Utilities.	10	<i>Text Books Excel 2010 Bible [With CDROM]by John Walkenbach, John Wiley & Sons, 2010Edition</i> <i>Reference Books Excel 2007 for Dummies by Greg Harvey New Perspectives on Microsoft Office Excel 2007</i> <i>www.hrdiap.gov.in/Downloads/04.MS%20Excel.pdf</i>
II	Lab based Evaluation-1: Working with Dates and Times & Text: Working with Dates & Time, Creating Formulas that Manipulate Text - Upper, Proper, Lower, Concatenate, Text to Column-Creating Formulas That Look Up Values: VLookup, HLookup, Match & Index.	9	<i>http://www.computerhope.com/shortcut/excel.html</i>

III	<p><u>Lab based Evaluation-2:</u> Creating Formulas for Financial Applications: Introduction to Formulas e.g. PV, PMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation Calculations - Creating Charts and Graphics: Chart Your Data, Creating Sparkline Graphics, Using Insert Tab Utilities - Using Custom Number Formats: Right Click, Format Cells Window - Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, Apply Data Validation & using Utilities from Data Tab - Analyzing Data with the Analysis Tool Pak: ANOVA, Correlation, Covariance, Descriptive Statistics, Histogram, Random Number Generation, Rank and Percentile, Regression, t-Test, Z Test.</p>	9	
IV	<p><u>Computers and Accounting:</u> Fundamentals of Computerized Accounting - Computerized Accounting Vs Manual Accounting - Features of Tally - Procedure for Creating a New Company-Directory Name / Mailing Name / Address / Groups Creation –Editing and Deleting Groups- Display of Predefined Vouchers - Voucher Creations and Alteration of Vouchers while or after Entering Transaction - Types of Vouchers - Payment Voucher - Receipt Voucher - Sales Voucher- Purchase Vouchers.</p>	9	
V	<p><u>Accounting Tally:</u> Ledger - Groups in Tally - Primary Groups, Sub-groups, Creation of Ledger-process of Creation of Ledger - Balance Sheet at the Gateway of Tally - Method of Showing Trading, Profit and Loss account and Balance Sheet Creation of Inventory Reports - Creation of Stock Categories - Stock Items - Stock Groups.</p>	8	

References Books:

1. Tally - Accounting software S. Palanivel - Marghan Publications
2. Computer Applications in Business - Dr. Rajkumar
3. Websites
<http://office.microsoft.com/en-us/>
<http://office.microsoft.com/en-us/excel-help/excel-help-and-how-to-FX102693827.aspx>
<http://office.microsoft.com/en-us/excel/>
<http://office.microsoft.com/en-us/excel-help/excel-functions-by-category-HP005204211.aspx>

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Human Values and Ethics – Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 202	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: This course is familiarize Students to provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.
- CO 2 To understand the importance of Process for Value Education.
- CO 3 To gain knowledge on Understanding Harmony in the Human Being.
- CO 4 To understand the concept of Harmony in Myself.
- CO 5 Understanding Harmony in the Family and Society – harmony in Human - Human Relationship.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Understanding the need , basic guidelines, content and process for value Education; Self-Exploration content and process: ‘Natural Acceptance’ and Experiential Validation – as the mechanism for self-explanation; Continuous Happiness and Prosperity – A look at basic Human Aspirations.	10	http://www.uptu.ac.in
II	Process for Value Education: Right Understanding, Relationship and Physical Facilities – basic requirements for fulfillment of aspirations of every human being with their correct priority; Understanding Happiness and prosperity correctly – A critical appraisal of the current Scenario 17; Method to fulfill the above human aspirations; understanding and living in harmony at various levels.	8	http://www.storyofstuff.com

III	<p><u>Understanding Harmony in the Human Being:</u> Understanding human being as a co-existence of the sentient 'I' and the material 'Body'; Understanding the needs of Self ('I') and 'Body'; Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer).</p>	10	<i>AlGore, An Inconvenient Truth, paramount Classics, USA</i>
IV	<p><u>Harmony in Myself:</u> Understanding the characteristics and activities of 'I' and harmony in 'I'; Understanding the harmony of I with the Body - correct appraisal of Physical needs, meaning of Prosperity in detail; Programs to ensure Sanyam and Swasthya – practice exercises and Case Studies will be taken up in Practice Sessions.</p>	10	
V	<p><u>Understanding Harmony in the Family and Society – harmony in Human - Human Relationship:</u> Understanding harmony in the family – the basic unit of human interaction; Understanding values in human relationship; meaning of Nyaya and Program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship.</p>	7	<i>Charlie Chaplin, Modern Times, United Artists, USA</i>

References Books:

1. R R Gaur, R,Sangal, G.P Bagaria, 2009, A Foundation Course in value Education(English)
2. Pradeep Kumar Ramancharla, 2013, A foundation course in value education (Telugu)
3. R R Gaur, R Sangal G P Bagaria, 2009, Teacher's Manual (English)
4. Pradeep Kumar Ramancharla, 2013, Teacher's Manual (Telugu)
5. Ivan Illich, 1974, Energy& Equity, The Trinity Press, Worcester, and harper Collins, USA
6. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Bratrain.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Personality Development Lab – Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 203	Continuous Internal Assessment	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: This course is familiarize Students to provide the basic understanding various mechanisms of conflict resolution and to know the importance of interpersonal relationships.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop orientation towards business etiquettes and the proper etiquette practice for different business scenarios.
- CO 2 To learn the etiquette requirements for meeting, telephone, entertaining, internet business interaction scenarios.
- CO 3 To minimize nervousness in social situations.
- CO 4 To understand various mechanisms of conflict resolution and to know the importance of interpersonal relationships.
- CO 5 To know the importance of time management and the techniques that cope up with Stress.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Personality:</u> Concept, Meaning and Definition of Personality – Physical Appearance and Body Language – Voice Modulation and Diction – Communication styles.	8	
II	<u>Business Style and Professional Image:</u> Dress Code – Guidelines for Appropriate Business Attire – Multi-cultural Dressing – Personal Grooming for Success – Business Etiquettes, Media Etiquettes, and Table Etiquettes.	10	
III	<u>Impression Management:</u> Impression Formation – Tactics – Self	10	

	presentational Motive – Compass Qualities – Toxic Traits – Social Context: Norms and Roles – Powerful Persuasion Strategies.		
IV	<u>Interpersonal Relations & Conflict Management:</u> Analysis of different Ego States – Analysis of Transactions – Causes of Conflicts – Conflicts Resolution and Management.	7	
V	<u>Stress and Time Management:</u> Causes of Stress, Types of Stress – Coping with Stress and stress Management Techniques – Time as a Resource – Individual Time Management Styles – Better Time Management Techniques.	10	

Reference Text Books:

1. MitraBarun, *Personality Development and Soft Skills*, Oxford University Press.
2. E.H. McGrath, *Basic Managerial Skills for all*, Prentice Hall

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Accounting for Government Forms - Syllabus for AY 2021-22**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 204	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: To elucidate Financial Structure of Government Expenditure and systematic recording of Public Funds.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To aware about functional classification of Government departments.
- CO 2 To learn about Financial Administration in India.
- CO 3 To defend budgetary control System for Public funds.
- CO 4 To exam the accounting system in Local Government Bodies.
- CO 5 To test the suitability of financial reporting system in Educational Institutions.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Government Forms:</u> Types of Government Forms- Central-State- Local Bodies- Government Department- Government Companies.	7	
II	<u>Government Accounts:</u> Introduction- Financial Administration in India-Division of Government Accounts- Capital and Revenue items-Treasury Operations-Cash vs Mercantile system of recording.	8	
III	<u>Government Budgets:</u> Budgeting System in India- .Principles of Budgeting- Financial year- Budgeting Process- Budgetary Cycle.	8	www.indiabudget.gov.in
IV	<u>Accounting for Local Government :</u> Municipal Corporation, Panchayats - Functions- Administration- Revenue & Expenditure- Preparation of Receipts and Payments Accounts- Preparation of Balance for Local Governments.	11	Visit to Vijayawada Municipal Corporation

V	<p><u>Accounting for Educational Institutions:</u> Introduction- Financial Statement for Educational Institutions- Problems and Solutions.</p>	11	Visit to Office of the College
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Reference Text Books:

1. R.L. Gupta & M. Radhaswamy, *Advanced Financial Accounting*, Sultan Chand & Sons.
2. S.Kr. Paul, *Accountancy* New Central Book Agency.

SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution.: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019

NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Detailed Course Syllabus for Semester -III

1401: M.Com (General)

&

1402 M.Com (Accounts & Taxation)

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
PCOM 301	Business Communication Skills	4	1	1	4	40	60	3 Hrs.
PCOM 302	Entrepreneurship Development & Business Models	4	1	1	4	40	60	3 Hrs.
Functional Specialisations	<i>Elective Courses-I (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
One Generic Elective Courses (Student can choose any one out of four Courses)								
PGEC 301	Computerized Taxation & Returnfilling	1	1	1	2	50	-	
PGEC 302	Soft and Employability Skills	1	1	1	2	50	-	
PGEC 303	Event Management	1	1	1	2	50	-	
PGEC 304	Accounting for Agriculture	1	1	1	2	50	-	
PCOM 307	Project Work	-	-	-	2	50	-	
PCOM 308	Comprehensive Seminar	-	-	-	2	50	-	
Total					30	390	360	

For 1401: M.Com (General) Programme , Four Functional Specialisations are offered in Third Semester. The functional Specialisations are : (A) Accounting (B) Banking, Insurance (C) Finance and (D) Taxation. In each functional specialization, four courses will be offered. The student can choose any two elective courses each from **two** specialization areas of his/her choice. For 1402: M.Com (Accounts & Taxation) Programme, Two functional Specialisations are offered. The functional Specialisations are : (A) Accounting and (D) Taxation. In each functional specialization, four courses will be offered. The student has to choose any two elective courses from each functional Specialisation area. The detailed syllabi are placed in coming pages.

Four Functional Specialisations are:

(A) Accounting								
PCOM 303A	Advanced Cost Accounting	4	1	1	4	40	60	3 Hrs.
PCOM 304A	Auditing & Assurance	4	1	1	4	40	60	3 Hrs.
PCOM 305A	Financial Statement Analysis	4	1	1	4	40	60	3 Hrs.
PCOM 306A	Cost and Management Accountancy	4	1	1	4	40	60	3 Hrs.
(B) Banking & Insurance								
PCOM 303B	Central Banking	4	1	1	4	40	60	3 Hrs.
PCOM 304B	Non-Banking Financial Corporations	4	1	1	4	40	60	3 Hrs.
PCOM 305B	Principles of Insurance.	4	1	1	4	40	60	3 Hrs.
PCOM 306B	Practice of Life Insurance	4	1	1	4	40	60	3 Hrs.
(C) Finance								
PCOM 303C	Security Analysis & Portfolio Management	4	1	1	4	40	60	3 Hrs.
PCOM 304C	Advanced Auditing	4	1	1	4	40	60	3 Hrs.
PCOM 305C	Financial Reporting	4	1	1	4	40	60	3 Hrs.
PCOM 306C	Financial Markets and Services	4	1	1	4	40	60	3 Hrs.
(D) Taxation								
PCOM 303D	Tax planning & Management	4	1	1	4	40	60	3 Hrs.
PCOM 304D	G.S.T. – I	4	1	1	4	40	60	3 Hrs.
PCOM 305D	Income Tax Procedure	4	1	1	4	40	60	3 Hrs.
PCOM 306D	Business Taxation	4	1	1	4	40	60	3 Hrs.

SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution.: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019

NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Syllabi for Courses in Semester III under CBCS with Learning Outcomes-based Curriculum Framework (LOCF)

Title of the Course: **Business Communication Skills**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 301	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To explain the importance of business correspondence and different types of organizational correspondence.
- CO 2 To impart knowledge of how to communicate in business by using different modes.
- CO 3 To prepare and deliver effective business presentation with modern days technology.
- CO 4 To develop the art of business reporting system in different types of organisations.
- CO 5 To explain the importance of feedback mechanism motivating others and building team management skills.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Business Correspondence: Significance – Classification of Correspondence- Essentials of effective correspondence – Functions of Correspondence – structure of Business Correspondence –E-mail writing skills	15	
II	Business Communication: Objectives of communication – 7 C`s of Communication – Modes of communication – Types of Verbal Communication – Non-Verbal Communication; Methods- Communication Barriers	15	
III	Business Presentations: Use of information in presenting product features – Techniques and Types of Presentation – Factors Affecting Presentation; Effective	15	<i>Study of Different types of Reports according to the organization type</i>

	Presentation Skills		
IV	<u>Business Reporting:</u> Purpose of Reports; Structure of Reports – Types & Forms of Reports – Steps in Report Writing; Techniques of Report Writing; Reports of Different Businesses; Negative, Special Reports.	15	
V	<u>Feedback and Evaluation:</u> Giving feedback to others – Use of questions in self – Assessment elicitation – Agreement/disagreement and opinion giving – Feedback – Strategies for effective relationship – Team building skills.	15	<i>A study of Team Building in Different Organizations</i>

Enriched Module: Financial Reporting-Shareholders' Information-Chairman's Communication-Corporate Announcements .

Reference Books:

5. Rajendra Pal & J.S. Korlahalli (2012) - Essentials of Business Communication – 1st Edition.
6. Barry, R. E., & Ellison, P. T. (1997). Business Communication for 21st Century (3rd ed.) Prentice Hall.
7. Bhatia, R. C. (2006). Business Communication. New Delhi, India: AneBooks .
8. Guffey, M. E., & Seefer, C. M. (2016). Business English (12th ed.). Massachusetts, US: Cengage Learning.
9. Henderson, G. L., & Voiles, P. R. (1986). Business English Essentials (7th ed.). New York, US: Gregg Division McGraw-Hill.
10. Stewart, Marie M, Hutchinson, Lois, & Zimmer, Kenneth . (1961). Business English & Communication. New York, US: McGraw-Hill .

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Entrepreneurship Development & Business Models**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 302	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The objective of this course is to expose the students to the subject of Entrepreneurship Development ,small business management and Business Models, so as to prepare them to establish and a new enterprise and effectively manage the same..

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand the concept of Entrepreneurship and role of women entrepreneurs.
- CO 2 To know the importance of ideas in entrepreneurship and the ability to assess business potentiality of ideas.
- CO 3 To know the need for financial planning and preparation of business plans.
- CO 4 To analyze various business models in the emerging scenario.
- CO 5 To provide insights of business excellence models.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Entrepreneur:</u> Evolution, Characteristics, Types, Functions of Entrepreneur- Skill and Qualities of Entrepreneur-Factors influencing entrepreneurship-Barriers to entrepreneurship – Growth of Entrepreneurship in India -Women entrepreneurship in India - Role of Entrepreneurship in Economic Development.	20	<i>Famous Entrepreneurs – Profile Study</i>
II	<u>Idea Generation and Opportunity Assessment:</u> Importance of Ideas in Entrepreneurship -Sources of New Ideas – Techniques for generating ideas- Steps in assessing business potential of anidea- Opportunity Recognition- sources and process-Steps in tapping opportunity.	15	
III	<u>Financing of Enterprises:</u> Need for Financial Planning- Sources of finance, Capital Structure, Term-loan, - Sources of Short-Term Finance, Venture capital, Export Finance,- Institutional Finance To Entrepreneurs,	15	

	- Preparation of Business Plans.		
IV	<u>Business Model:</u> Definition – Generating a business model – Nine building blocks of a canvas (Value Propositions; Key Activities; Key Partners; Key Resources; Customer Relationships; Customer Segments; Channels; Cost Structure and Revenue Streams).	15	
V	<u>Business Excellence Models:</u> Core values and concepts – Business Excellence frameworks of USA (MBNQA); Europe (EFQM) and CII-EXIM Model of India.	10	

Enriched Module: Plant Layout- Company VS Industry-Procurement of Machinery.

Reference Books:

1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management – 6th Revised Enlarged Edition – 2019 – Himalaya Publishing House.
2. Arya Kumar, Entrepreneurship, 1st Edition, Pearson, Delhi, 2012.
3. Poornima M. Ch., Entrepreneurship Development- Small Business Enterprises, 1st Edition, Pearson, Delhi, 2009
4. Afuah, Allan; “Business Models: A Strategic Management Approach”, 1st Edition, McGraw-Hill, New York, 2004.
5. E. Gordon & K. Natarajan “Entrepreneurship Development” 6th Revised Edition, Himalaya Publishing house, 2008, Coulter, Entrepreneurship in Action, 2nd Edition, PHI, 2002

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Advanced Cost Accounting**

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 303A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To impart conceptual knowledge of Advanced cost accounting and to equip with skills of ascertainment and control of costs.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To understand the basic concepts and processes used to determine product costs and to interpret cost accounting statements.
- CO-2 To analyse and evaluate information for cost ascertainment in process, batch and job costing.
- CO-3 To analyse and evaluate the methodology for costing of operating and service industry.
- CO-4 To scrutinize various types of manufacturing waste and present a comprehensive cost system for recognizing and reporting waste costs.
- CO-5 To appraise the need for reconciliation between cost and financial accounts along with the preparation of a reconciliation statement. And explain the utility – concept and preparation of different types of budgets.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Overview of basic concepts in Accounting:</u> Elements of Cost – Material – Labour and Overheads – Material Purchase procedure – Methods of inventory control – Labour – Classification of Labour – Principles and Methods of Remuneration – Overheads – Meaning – classification – allocation – apportionment and absorption. (Theory & Problems)	20	<i>Study of Labour wage policies of different organisations</i>
II	<u>Methods of Costing:</u> Job Costing– Batch Costing – Unit Costing and Process Costing. (Theory & Problems).	10	
III	<u>Operating Costing:</u> Operating Costing – Costing and	15	<i>Relevant study of Costing in service agencies</i>

	Service Industry – Steps involved in service costing – Hospital– Hotel – Transportation – Electricity – Power House and Telecommunication – Library Service Costing (Theory)		
IV	<u>Treatment of certain items:</u> General Principles of Treatment of Depreciation – interest on capital – Research and Development Cost – Material Losses – Waste – Scrap – Spoilage – Defectives: Control of Wastage, Scrap, Defectives and Spoilage (Theory).	10	
V	<u>Cost Book Keeping and Reconciliation between Cost and Financial Accounts:</u> Cost Book-Keeping – Cost Ledgers – Integral Accounts – Reconciliation of Cost and Financial Accounts – Reasons – Need. Cost Audit: Meaning – Advantages – Auditing Techniques – Propriety Audit and efficiency Audit – Cost Audit Program – Cost Audit in India (Theory & Problems)	20	

Enriched Module: Corporate Tax Planning at Reliance Industries.

Suggested Books

1. S.P.Jain & K.L. Narang – 16th Revised Edition 2018 – Cost & Management for M.Com – Kalyani Publications.
2. M.Y Khan and P.K. Jain - Cost Accounting, 2nd edition, 2000, Tata McGraw Hill – New Delhi
3. A Murthy and S Gurusamy - Cost Accounting, 2nd edition, 2012, Tata McGraw Hill – New Delhi.
4. M.N. Arora – Accounting for Management, 3rd edition, 2010 – Himalaya Publishing House New Delhi.
5. Periaswamy – Financial Cost & Management Accounting, 3rd edition, 2011 – Himalaya Publishing House - New Delhi.
6. Mitra J.K. Advanced Cost Accounting, 3rd edition, 2009 New Age International Pvt. Ltd. New delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Auditing and Assurance**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 304A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with basic Auditing management concepts and the process of organization Assurance.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To make student aware of the concepts, principles, and objectives of Auditing.
- CO 2 To provide an understanding of Auditing and Assurance Standards.
- CO 3 To develop an idea of planning and organization of Audit.
- CO 4 To acquaint the students with the various processes and principles of InvestigatingAccounts.
- CO 5 To understand the requisites of a good Audit Report and knowing the liabilities of an auditor.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Basic Principles of Auditing – Objectives of an Audit – Ethical Principles of Auditing – Detection and Prevention of Errors and Fraud – Qualities of an Auditor – Objectives of Assurance – Levels of Assurance – Concept of reasons Assurance	20	
II	<u>Auditing and Assurance Standards:</u> An Overview, Standards setting process, Guidance Notes, Auditing, and Assurance Standards in India – Differences between Auditing & Assurance Standards and International Standards of Auditing – Role of Auditing and Assurance Standards Board of India.	10	
III	<u>Organisation of Audit:</u> Audit Planning, Documentation of Audit Planning, Letter of Engagement	15	

	– Preparation for Audit, Audit Program, Audit Note Book, Audit Working Papers, Audit Files, Audit Manual and Audit Evidence, Delegation and Supervision of Audit work		
IV	<u>Investigation of Accounts:</u> Investigation Features and Reasons, Guiding Principles and Stages of Investigation – Representation by Management as Audit Evidence	10	
V	<u>Auditor’s Report and Liabilities:</u> Object and Importance, Audit Report and Audit Certificate, Types of Audit Reports, Contents of Audit Report, Special matters to be considered in Auditing Report – Requisites of a good Audit Report – Liability of Joint Auditors, Liability of Honorary Auditor, Liability of an Auditor appointed by Private and Public Limited Company.	20	

Enriched Module:

Practical Work:-Way bills, GSTR 1,GSTR2, GSTR3B.

Reference Books:

1. Kamal Gupta & Ashok Gupta - “Fundamentals of Auditing” 2nd Edition (2004), Tata McGraw Hill Education, New Delhi.
2. R.G. Saxena - “Principles and Practice of Auditing”, 5th Edition (2011) , Himalaya Publishing House, New Delhi
3. Spicer and Pegler “Practical Auditing”, 5th Edition (2004), Allied Publications, New Delhi.
4. Ghatalia, “Principles of Auditing” 5th Edition (2010) PHI, New Delhi

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financial Statement Analysis**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 305A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To impart conceptual knowledge of Financial Statement Analysis, Gabelli Utility Trust Balance Sheet to equip with skills of ascertainment and control of costs.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To make student aware of the concepts, principles, and objectives of Financial Statement.
- CO-2 To provide an understanding of Gabelli Utility Trust Balance Sheet, Earnings etc.
- CO-3 Ability to analyze Financial Liabilities.
- CO-4 To understand the significance of Changes in working capital.
- CO-5 To understand the Methods of Calculating Cash Flows from Operating Activities.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Financial Statements Analysis:</u> Importance of Financial Statement Analysis – Purpose of Financial Statement Analysis – Nature – Objectives – Types of Financial Statement Analysis – procedure – Methods– Comparative Statements – Common Size Statements -Trend Analysis .	10	
II	<u>The Gabelli Utility Trust:</u> Balance Sheet - Financial Condition, Assets and Liabilities -Stockholders' Equity - Income Statement - Statement of Retained Earnings - Statement of Shareholders' Equity - Earnings Quality – Inflation.	10	
III	<u>Analysis of Financial Liabilities:</u> Current Liabilities – Long-term Debt – Effect on Financial Statements of Different Debt Instruments – Effect of Changing Market Interest Rates on Debt – Retirement of Debt before Maturity – Disclosures of Financial Liabilities – International Accounting	20	

	and Reporting Practices for Debt.		
IV	<u>Statement of Changes in Financial Position:</u> Funds Flow Statement – Introduction – Meaning & Concept – Current and Non-Current Accounts – Uses, Significance and Importance – Procedure for preparing for a Funds Flow Statements – Changes in Working Capital – Depreciation as a Source of Funds.	20	
V	<u>Cash Flow Statement:</u> Introduction – Classification of Cash Flows – Treatment of Some Typical Items – Format of Cash Flow Statement - Procedure for preparing for a Cash Flow Statements – Methods of Calculating Cash Flows from Operating Activities.	15	

Enriched Module: IT returns- Online filling of Tax Returns .

Reference Books:

1. Management Accounting Advanced Management Accounting By Ravi M.Kishore –Taxman Publication.
2. Kaplan & Atkinson, Advanced Management Accounting, Prentice Hall of India –1999.
3. S.N.Maheswari – Management Accounting, Sultan Chand, New Delhi – 1998.
4. V.K.Saxana & C.D.Vashist, Advanced Cost of Management Accounting, Sultan Chand & Sons, New Delhi, 1998.
5. Dr.Manmohan & S.N.Goyal, Principles of Management Accounting Shakithabhavan Publication, Agra,
6. R.L. Gupta and M. Radhaswamy, Advanced Accountancy Sultan Chand & Sons, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Cost and Management Accountancy**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 306A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To impart conceptual knowledge of cost and Management accounting and to equip with skills of ascertainment and control of costs.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand the basic concepts and processes used to determine product costs and Management accounting statements.
- CO 2 To analyse and evaluate information for cost ascertainment in process, batch and job Activity based on costing System.
- CO 3 To analyse and evaluate the Life Cycle Costing of operating and service industry.
- CO 4 To scrutinize various Methods of cost Engineering and present a comprehensive cost system for recognizing and reporting waste costs.
- CO 5 To appraise the need for reconciliation between cost control and cost reduction and financial accounts along with the preparation of a reconciliation statement. And Meeting the Cost Reduction Challenges Role of Cost Accountant.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Cost Management:</u> Nature and Scope – Management of Value Chain – Tools of Cost Management - Product Costing Systems – Concepts and Design Issues.	15	
II	<u>Activity Based Costing System:</u> Meaning and Scope – Limitations of Traditional Costing Allocation Methods – Application of ABC System – Activity – Based Management – Concept and Scope – Target Costing – Benchmark Costing.	20	
III	<u>Quality Cost Systems:</u> Meaning and Application – Conflict Between Quality and Cost– Trade–off Between Quality and Price – Value Analysis – Life Cycle Costing – Learning Curve Analysis – JIT.	15	
IV	<u>Cost Estimation:</u> – Methods – Costing Engineering –	10	<i>Practical Knowledge of Filing of Returns</i>

	Using Regression Analysis – Evaluating Performance – Variance Analysis – Kaizen Costing.		
V	<u>Cost Control and Cost Reduction:</u> Managerial and Technical Aspects – Meeting the Cost Reduction Challenges Role of Cost Accountant.	10	

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. Cost Management’ – Strategies for Business Decisions HILTON, MAHER and SELT, Tata McGraw Hill, II ed. 2002.
2. Cost Accounting’ – Principles and Practice, B.M.Lall Nigam, Prentice Hall of India.
3. Cost Accounting: Theory and Practice, Bhabatosh Benarjee, Prentice Hall of India.
4. Principles of Quality Costs’ Principles, Implementation and Use Jack Companella, Prentice Hall of India Pvt. Ltd. 2000 (3 Ed.)
5. Cost Accounting’ – Jain and Narang.
6. Cost Accounting’ – A Managerial Emphasis’ Chrles Tn Horngren.
7. Cost Accounting’ – B. Benerjee, World Press, Calcutta.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Central Banking**

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 303B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with the functions and performance of Central banks in general and Central banks in USA, UK, European Union and India in particular.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To make student aware of the concepts, Evolution and Functions of Central Banking.
- CO-2 To provide an understanding of RBI Act, Banking Regulation Act, Foreign Exchange Management Act, Banking Ombudsman Scheme, Financial Sector Reforms.etc...
- CO-3 To develop an Central Banking in USA, UK and, European Union.
- CO-4 To acquaint the students with the RBI and Supervision of Indian Financial System.
- CO-5 To understand the Methods of Financial Development Vs. Financial Stability.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Evolution and Functions of Central Banking:</u> Development of Central Banks in Developed and Developing countries. Functions of a Central Bank-Regulatory and Developmental functions	15	
II	<u>Central Banking in USA, UK and, European Union :</u> Organisational evolution, Constitution and Governance-Role, functions and performance-Recent Developments.	10	
III	<u>Reserve Bank of India:</u> Organisational evolution, major organizational and functional developments over time-RBI Act, Banking Regulation Act, Banking Ombudsman Scheme, Financial Sector Reforms- Need for Reforms, Major Reforms after 1991, Impact of Financial Reforms.	20	
IV	<u>RBI and Supervision of Indian Financial System:</u> Evolution of Bank Regulation and supervision of Banks,	10	

	Checking of Money Laundering and frauds.		
V	<u>RBI and Financial Stability:</u> Financial Development Vs. Financial Stability, Risks to Financial Stability, Liquidity Management, The Basle Norms, Prudential Norms, Effect of liberalisation and Globalisation on Financial Stability.	20	

Enriched Module: Corporate Tax Planning at Reliance Industries.

Suggested Books

1. Khan, M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Decock, MH, Central Banking, UBS Publisher Distributors Pvt. Ltd., New Delhi.
3. Hawtrey, The Art of Central Banking, Augustus M Kelley Publishers, New York
4. Vasudevan A., Central Banking for Emerging Market Economies, Academic Foundation, New Delhi
5. Charles Albert Goodhart, Evolution of Central Banks: a natural development?, London School of Economics & Political Science, London
6. Indian Institute of Banking & Finance, Central Banking, Mumbai RBI, History and Evolution of Central Banking in India, Mumbai

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: Non-Banking Financial Companies

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 304B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To acquaint the student with the different types of NBFCs and their contribution to the overall development of the Indian financial system.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To explain the role of information Structure of Financial System in India.
- CO 2 To explain the role, importance of various NBFC`s in India.
- CO 3 To explain Regulatory Framework of NBFCs in India.
- CO 4 To explain Progress and Problems of NBFCs.
- CO 5 To explain the importance of Non-Bank Financial Services Companies.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>The Nature and role of Financial system:</u> Structure of Financial System in India-Anoverview of Indian Financial System.	10	
II	<u>Nature and categories of NBFCs:</u> Nature, Classification and Categories of NBFC`s – Functions, Importance of NBFC`s- Leasing Companies Finance Companies, Housing Finance Company, Investment Company, Mutual Benefit Financial Companies, Residuary Non-Banking Companies.	15	
III	<u>Regulatory Framework of NBFCs in India:</u> Role of RBI - Generals Principles of NBFC`s – Process of Registration of NBFC`s.	10	
IV	<u>Progress and Problems of NBFCs:</u> Growth of NBFC`s – Advantages and Disadvantages NBFC`s – Problems of NBFC`s India - Miscellaneous Non-Banking Company.	20	
V	<u>Non-Bank Financial Services Companies:</u> Merchant Banks – Types, Responsibilities and Regulation Merchant Banks in India - Venture Capital Funds – Growth, Legal Aspects	20	

	and Guidelines for Venture Capital - CreditRating Agencies – CRISIL, ICRA, CARE		
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Enriched Module:

Practical Work:-Way bills, GSTR 1,GSTR2, GSTR3B.

Reference Books:

5. Bhole. LM. Financial Institutions and Markets, Structure, Growth and Innovtions, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
6. Srivatsava, RM, Management of Financial Institutions, Himalaya Publishing Company Ltd.,Mumbai.
7. Khan, MY, Indian Financial System, Tata McGraw Hill Publishers, New Delhi.
8. Vasant Desai, Financial Markets & Services, HPH, Mumbai.

SRR & CVR Government Degree College (Autonomous): Vijayawada

Department of Commerce

Title of the Course: **Principles of Insurance**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 305B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of investment, security Markets and other concepts and provides an in-depth study of various issues there under.

Course Outcomes: By the end of the course, students will be able:

- CO-1 Understand the various forms of investment, security Markets and other concepts.
- CO-2 Understand risks associated with investment.
- CO-3 Measure risk and return of different security instruments and portfolio.
- CO-4 Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- CO-5 Evaluate the performance of portfolio.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<p><u>Risk Management:</u> Managing Personal Risks: Premature Death, Disability, Managing Risks Associated with Premature Death - Approaches for Estimating Optimal Life Insurance - Protection: Risk Associated with super annutation – Risk outlining the Retirement accumulation – Estimating the Accumulation need - Risk Associated with Disability - Needs Analysis for Disability Risk- - Available Resources to Meet the Disability Risk-Evaluating Medical expenses Exposure - State Unemployment Insurance Programs, Risk Retention and Risk Reduction.</p>	20	
II	<p><u>Life Insurance:</u> Types of Contracts, Term and Cash Insurance -Life Insurance Products Types Life insurance General Classifications of Life Insurance , Objectives of Life Insurance Policies -</p>	15	

	Computation of Life Insurance premium: Mortality, Interest, Net Single Premium, Net Level Premium, reserves on Life Insurance policies, Benefits-Certain and Benefits-Uncertain contracts.		
III	<u>Life Insurance Contracts:</u> Feature of Life Insurance Contracts - General Provisions of Life Insurance: Clauses – provisions and Options .Insurance Benefits: Waiver of Premium Provision, Accidental Death Benefit Rider, Cost of Living Rider, Buying Life Insurance, Determining the Cost of Life Insurance, Rate on saving Component, Taxation and Life Insurance, Shopping for Life Insurance.	15	
IV	<u>Health Insurance:</u> Individual Health and Disability Income Insurance, Types of Individual Health Insurance Coverage - Long Term Care Insurance, Disability Income Insurance - Short Term Versus Long term Disability Coverage Health Insurance – Shopping for Health Insurance - Employee Benefits: Group Life and Health Insurance, Group Insurance, Group life Insurance Plans, Group Health Insurance Plans, Group Disability - Income Insurance.	15	
V	<u>Insurance Company Operations:</u> Insurance Company Operations: Rate Making, Underwriting, Production, Claim Settlement, Reinsurance, Life Insurance Industry in India. Government Insurance Units, Private Players, Emerging Scenario, Marketing Systems, Distribution Channels - Agents and Brokers, Changes in Distribution System, Government regulation of Insurance, Rationale of Regulation, Function of IRDA, IITDA Regulations.	10	

Enriched Module: IRDA, IITDA Acts.

Reference Books:

1. Mishra M.N., Insurance Principles and Practices, S.Chand and Co. Ltd., New Delhi.
2. Life Insurance Corporation Act, 1956, G.O.I.
3. Gupta O.S. Life Insurance, Frank Brothers, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Practice of Life Insurance**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 306B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of insurance and Need for Security against economic difficulties, risk and uncertain other concepts and provides an in-depth study of various issues there under.

Course Outcomes: By the end of the course, students will be able:

- CO 1 Understand the Significance of insurance and Need for Security against economic difficulties, risk and uncertain other concepts.
- CO 2 Understand risks associated with Distinguishing characteristics.
- CO 3 Measure to Methods of calculating economic risk in life insurance proposal.
- CO 4 Analyse the fundamentals of ULIPS & Traditional Insurance, LIC Act, 1956, IRDA Act.
- CO 5 Evaluate the performance of portfolio.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Need for Security against economic difficulties, risk and uncertain individual life insurance – Nature and uses of life insurance, Life insurances a collateral, measure of financing business continuation, as protection of property, and as a measure investment.	15	
II	Life Insurance Contract: Distinguishing characteristics – Utmost good faith – Insurable interest – Caveat emptor – Unilateral and allegory nature of contract – Proposal and application form – Warranties – Medical examination – Policy construction and delivery – Policy provision – Lapse, Revival – Surrender value – Paid up policies – Maturity, nomination and assignment – Suicide and payment of insured amount – Loan to policy holders.	20	
III	Life Insurance Risk: Factors governing sum assured – Types	15	

	of risks – Sources of Risk Information – Methods of calculating economic risk in life insurance proposal – Measurement of risk and mortality tables, Calculation of premium – Modes of Payment of Premium – Treatment of sub-standard risks – Life insurance fund – Valuation and investment surplus – Payment of bonus.		
IV	<u>Life Insurance Policies:</u> Applications in different situations – Important Life insurance Policies – Procedure taking Life Insurance –Life insurance annuities – Important legal provisions and judicial pronouncements in India – ULIPS – Features, Working Mechanism, IRDA guidelines in ULIPS, ULIPS V/s Traditional Insurance, LIC Act, 1956,IRDA Act.	15	<i>Practical Knowledge in Policies Life Insurance Corporation (LIC)</i>
V	<u>Rules of agency:</u> Essential qualities of an ideal insurance salesman – Rules to canvas business from prospective customers – After sale service to policyholders – Recent Trends in Agency system.	10	

Enriched Module: Comparison between LIC and Bajaj Insurance .

Reference Books:

1. M.N.Mishra, Dr.S.D.Mishra: Insurance Principles and Practice – S.
2. Vaughan, E.T & T.Vaughan: Fundamentals of Risk Insurance, Johan Willey & Sons.
3. Course material and books published by "Insurance Institute of India, Mumbai"
4. Rejda, G.E: Principles of Risk Management and Insurance (Seventh Edition), Pearson.
5. Treischmann: Risk Management & Insurance, Thomson.
6. Chance: Introduction to Risk Management and Derivatives, Thomson.
7. Insurance Institution of India (III) Study Material.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Security Analysis and Portfolio Management**
Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 303C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: to enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

Course Outcomes: By the end of the course, students will be able:

- CO-1 Understand the various forms of investment, security Markets and other concepts.
- CO-2 Understand risks associated with investment.
- CO-3 Measure risk and return of different security instruments and portfolio.
- CO-4 Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- CO-5 Evaluate the performance of portfolio.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Concept of Investment: Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.	20	
II	Return and Risk: Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.	15	
III	Fundamental Analysis of Stocks: Economy, Industry and Company Analysis, Intrinsic Value – Approach to Valuation of Bonds, Preference Shares and Equity Shares.	15	
IV	Technical Analysis: Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.	10	

V	Elements of Portfolio Management: Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen’s Model for PF Evaluation – Portfolio Revision.	15	
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Enriched Module: Exchange Traded Securities.

Suggested Books

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt Limited.
6. Bhalla, VK, Investment Management, 19e (2017), S Chand.
7. Preeti Singh, Investment Management, 9e (2000), Himalaya Publishers.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Advanced Auditing**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 304C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: to enlighten the students with the Concepts of Advantages of an Audit, Qualities and Qualifications of an Auditor, Independence of an Auditor; Critical appraisal of Auditing.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To make student aware of the concepts, principles, and objectives of Auditing.
- CO 2 To provide an understanding of Meaning and Objectives of Verification; Process of Verification etc.
- CO 3 To develop an idea Internal Control Procedures, Techniques.
- CO 4 To acquaint the students with the various Special requirements of company audit.
- CO 5 To understand the Mutual Funds and Co-operative Societies.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Auditing – Origin, Meaning, Nature & Scope, Definition; Advantages of an Audit, Qualities and Qualifications of an Auditor, Independence of an Auditor; Critical appraisal of Auditing.	15	
II	<u>Verification and Valuation of Assets:</u> Meaning and Objectives of Verification; Process of Verification – Auditor’s position as regards valuation of Assets.	8	
III	<u>Internal Control, Internal Check And Internal Audit:</u> Objectives of Internal Control – Distinction between Internal Control, Internal Check and Internal Audit - Evaluation of Internal Control Procedures, Techniques, Co-ordination between Internal Audit and External Audit.	17	
IV	<u>Audit of Limited Companies:</u> Preliminaries to the Audit of a Limited Company, Audit of Pre-incorporation	20	

	profit, Share Capital, Debentures, Audit of Divisible Profits and Dividends, Special requirements of company audit.		
V	<u>Audit of Special Entities:</u> Special Audits like, Audit of Banks, Insurance Companies, Educational Institutions, Stock and Commodity Exchanges, Financial Institutions, Mutual Funds and Co-operative Societies.	15	

Enriched Module:

The Audit of MNCs' Non-Financial Information

Reference Books:

1. R.G. Saxena, "Auditing", Himalaya Publishing House, New Delhi, 2011.
2. Basu, S. K., "Auditing Principles and Techniques", Pearson Education, New Delhi, 2007.
3. Basu, S. K., "Fundamentals of Auditing, Pearson Education, New Delhi, 2008.
4. T. N. Tandon, "Practical Auditing", Kalyani Publishers, New Delhi.
5. Jagadish Prakash. "Principles and Practice of Auditing", Kalyani Publishers, New Delhi..

SRR & CVR Government Degree College (Autonomous): Vijayawada

Department of Commerce

Title of the Course: **Financial Reporting**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 305C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: to enlighten the students with the Concepts and Practical applications of fundamental strength of Consolidated profit and loss account, balance sheet and cash flow statement.

Course Outcomes: By the end of the course, students will be able:

- CO-1 Understand the various forms of Corporate Financial Reporting.
- CO-2 Understand Corporate Restructuring.
- CO-3 Measure of Consolidated Financial Statements of Group Companies.
- CO-4 Analyse the fundamental strength of Consolidated profit and loss account, balance sheet and cash flow statement.
- CO-5 Evaluate the Accounting and Reporting of Financial Instruments.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Corporate Financial Reporting:</u> Issues and problems with special reference to published financial statements	10	
II	<u>Corporate Restructuring:</u> Accounting for Corporate Restructuring (including inter – company holdings)	10	
III	<u>Consolidated Financial Statements of Group Companies:</u> Concepts of a Group, purposes of consolidated financial statements, minority interest, Goodwill, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit..	20	
IV	<u>Consolidation with two or more subsidiaries:</u> consolidation with foreign subsidiaries, Consolidated profit and loss account, balance sheet and cash flow statement	20	

V	<u>Accounting and Reporting of Financial Instruments:</u> Meaning, recognition, De recognition and offset, compound financial instruments – Measurement of Financial instruments	15	
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Enriched Module: Annual Reports of MNCs (Cipla Ltd., Reliance Industries, & Walmart .

Reference Books:

1. RSN Pillai, Bagarathi & s. uma, Fundamentals of Advanced Accounting, Vol. 1, S.Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones- Irwin Homewood 1973.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financial Markets & Services**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 306C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To equip the students with the necessary techniques and skills of investment particularly strategic investment and finance decision-making.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To create awareness among the students about the significance of investment particularly strategic investment and finance decision-making.
- CO 2 The objective of the course is to provide students with the knowledge of merchant banking services along with guidelines of SEBI.
- CO 3 To understand Mutual Funds and the origin of venture capital.
- CO 4 To understand the types of lease agreements and factoring services in India.
- CO 5 To examine the emerging trends in financial services.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Structure of Financial System: Role of Financial System in Economic Development- Financial Markets and Financial Instruments- Capital Markets – Money Markets –Primary Market Operations- Role of SEBI – Secondary Market Operations - Regulation – Functions of Stock Exchanges – Listing - Formalities -Financial Services Sector Problems and Reforms.	15	
II	Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India - Merchant Banking – Meaning – Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	20	
III	Venture Capital: Growth of Venture Capital in India – Financing Pattern Under Venture Capital – Legal Aspects and Guidelines	15	

	for Venture Capital. Leasing – Types of Leases – Evaluation of Leasing Option. Vs. Borrowing.		
IV	<u>Credit Rating:</u> Meaning, Functions - Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting –Types of Factoring Arrangements-Factoring in the Indian Context.	10	<i>Practical Knowledge of Filing of Returns</i>
V	<u>Mutual Funds:</u> Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitisation - Concept and Application - De-mat Services-need and Operations-role of NSDL and CSDL.	10	

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. I.M. Bhole, Financial Institutions and market, Tata McGraw Hill.
2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai.
3. Vasant Desai, Indian financial system, Himalaya Publisher.
4. Benton E.G., Financial Intermediaries An introduction.
5. Edminister R. D, Financial Institution, Markets and Management.
6. Verma J.C A manual of Merchant Banking.
7. West Lake. M, Factoring.
8. N. Vinaykan, A Profile of Indian Capital Market.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: Tax Planning and Management

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 303D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the concepts, functions, processes and practices of Measures of the State for Tax Evasion.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To develop of the course is to make student aware of the concepts, functions, processes and practices of Measures of the State for Tax Evasion.
- CO-2 Students are able to understand the benefits and perquisites of salaried persons.
- CO-3 It provides an understanding of the tax planning for firms and Hindu Undivided Family.
- CO-4 It provides an understanding of the tax planning on managerial decisions.
- CO-5 Students are able to understand the tax planning on foreign collaborations and joint ventures.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction :</u> Tax Planning and Management – Types of Taxes – Concept – Objectives and factors to be considered for Tax Planning -Tax Avoidance - Tax Evasion – Tax Evasion in India – Measures of the State for Tax Evasion	20	
II	<u>Tax Planning for Salaried Persons:</u> Definition of Salary – Benefits and perquisites – Profit in lieu of salary and tax planning avenues for salary income.	15	
III	<u>Tax Planning for Firms and HUF:</u> Partnership firm under income tax law – Provisions related to interest and remuneration paid to partner – Computation of partnership firms – Book profit – Set off and carry forward to losses of firms and taxation of HUF.	15	
IV	<u>Tax Planning on Managerial Decisions:</u>	10	

	Own or Lease – Make or buy decisions –Repair, Replace, Renewal or Renovation of Assets – Shutdown or Continue Decision.		
V	<u>Tax Planning on Foreign Income</u> : Selling in Domestic or Foreign Market – Avoidance of Double Taxation Agreement – Foreign Collaborations and Joint Ventures.	15	

Enriched Module: Corporate Tax Planning at Reliance Industries.

Suggested Books

1. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, WishwaPrakashan, New Delhi

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Goods and Service Tax-1**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 304D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of develop an idea about GST, CGST, SGST and IGST, Models of GST and other concepts and provides an in-depth study of various issues there under.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop an idea about GST, CGST, SGST and IGST.
- CO 2 To have an idea on GST Act 2017.
- CO 3 To understand the purview of GST.
- CO 4 To understand various problems and advantages on input tax credit.
- CO 5 To know the importance of practical work in GST.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Evolution, Meaning and salient features of GST, objectives of GST, basic schemes and benefits of GST. Constitutional Amendments – GST Councils powers, functions. Structure of GST, Types of GST – CGST, SGST, UTGST, and IGST.	15	
II	GST Act 2017: Definitions:- Goods, Place of supply, principle place of business, agent, Principle, Associated enterprises, Job works, Reverse charge mechanism, nature of Supply.	8	
III	Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol, Petroleum products, Tobacco products - Taxation of Services.	17	
IV	Input tax credit & IGST: Meaning, Eligibility and condition for claiming Input tax credit –Inputs on capital goods problems on utilization of input tax credit, Major advantages of	20	

	IGST model – Interstate goods and service tax, transactions with in a state under GST, Inter transaction under GST.		
V	<u>Payment and refund of Tax:</u> Payment of Tax interests, Penalties and other amount refund of tax.	15	

Enriched Module:

Practical Work:-Way bills, GSTR 1,GSTR2, GSTR3B.

Reference Books:

1. Goods and services tax Himalaya publications.
2. Business taxation –IV (GST) DR Ravi, Mr Bhanu prakashn Dr Suman setty Profession book publishers.
3. GST , K.P.C Rao, ALT Publications, Hyderabad

SRR & CVR Government Degree College (Autonomous): Vijayawada

Department of Commerce

Title of the Course: **Income Tax Procedure**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 305D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of develop an idea about Income of Individuals; Salaries, income from house property other concepts and provides an in- depth study of various issues there under.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To develop an idea about Residential Status and incidence of tax.
- CO-2 To have an idea on Income of Individuals; Salaries, income from house property.
- CO-3 To understand the business or profession, capital gains.
- CO-4 To understand various problems and advantages on income from other sources.
- CO-5 To know the importance of practical computation of total income.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Concept of Taxation:</u> Residential Status and incidence of tax, Incomes exempted from tax/s 10, Income Tax Act of 1961. (Including Problems)	10	
II	<u>Heads of Income of Individuals:</u> Salaries, income from house property. (Only Theory)	10	
III	<u>Income from business or profession:</u> Business Income- Gains from Business- Computations of Income from Profession. (Including Problems).	20	
IV	<u>Income from other sources:</u> Types of Other Income- Finding of Income from other sources- clubbing up of income set off and carry forward of losses. (Including Problems)	20	
V	<u>Deductions from Gross Total Income:</u> Deductions for Individuals- HUF-Minimum alternative Tax for Companies- computation of total income and tax liability. Assessment of Individuals Tax Liability. (Including Problems)	15	

Enriched Module: IT returns- Online filling of Tax Returns .

Reference Books:

1. Singhanian, C.K., Direct Taxes, Taxmann Publications, New Delhi.
2. Lal B.B., Direct Taxes, Pearson Education, New Delhi.
3. Girish Ahuja and Ravi Gupta, Direct Taxes, Bharat Publications.
4. Gaur and Narang, Direct Taxes, Kalyani Publications.
5. Manoharan T.N., Direct Taxes, Snow White Publications

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Business Taxation**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 306D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to enlighten the students with the Understand steps and procedures for Corporate Tax and Tax Provisions for Off shore and Special Tax Zones.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop an idea about Income from Business or Profession.
- CO 2 To have an idea on Income from Other Sources.
- CO 3 To understand the Minimum Alternative Tax (MAT).
- CO 4 To understand various problems and advantages Tax Authorities and Administration.
- CO 5 To know the importance of practical Filing of Return and Assessment.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Tax Provisions of Companies:</u> Income from Business or Profession, Tax Provisions for certain types of businesses.	15	
II	<u>Tax Provisions of Companies:</u> Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.	20	
III	<u>Computation of Taxable Income:</u> Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT) – Tac Liability.	15	
IV	<u>Filing of Return and Assessment:</u> Procedure for Filing Returns, e-Filing, Assessment – Types - Special Procedure for Assessment of Search Cases.	10	<i>Practical Knowledge of Filing of Returns</i>
V	<u>Tax Authorities and Administration:</u> Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Due date and Computation Advance tax – Recovery and Refund of Tax – Offences, Penalties and Prosecution.	10	

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhanian, Students' Guide to Income Tax, Taxman Publication.
3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Computerized Taxation and Return Filing**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 301	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: The course is to make student aware of the concepts, functions, processes and practices of Measures of the Computerized Taxation and E-Filing.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop orientation towards PAN, Quoting of Adhaar number, New Form 26AS.
CO 2 To have an idea on presentation in E-filing.
CO 3 To understand the View e-filed return ,e-verification.
CO 4 To understand various mechanisms of Computation of GTI and taxpayable (individual, company).
CO 5 To know the importance of generation of return verification form.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Return Form, Mode of Submission, PAN, Quoting of Adhaar number, New Form 26AS, Use of e-tax calculator, E-Pay tax, Calculation of relief	11	
II	e-filing without using digital signature and using digital signature and electronic verification code.	9	
III	Uploading of Return, View e-filed return ,e-verification.	8	
IV	Computation of GTI and tax payable(individual, company),e-filing of return in proper form.	9	
V	e-verification generation of return verification form.	8	

References Books:

7. Dately, V.S., Indirect Taxes: Law and Practice, Taxmann.
8. Dately, V.S., GST Law & Practice with Customs and FTP, Taxmann
9. Bare Act: Central Goods and Services Tax Act, 2017
10. Bare Act: West Bengal State Goods and Services Tax Act, 2017
11. Bare Act: Integrated Goods and Services Tax Act, 2017
12. Central Goods and Services Tax Rules, 2017
13. West Bengal Goods and Services Tax Rules, 2017

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Soft and Employability Skills**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 302	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: The course is to make student aware of the concepts, functions, processes and practices of Self Employment skills.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop orientation towards soft skills, technical skills, problem solving skills and overcoming the techniques of stress management.
- CO 2 To have an idea on presentation skills and communication skills.
- CO 3 To understand individual action plans and training towards event management.
- CO 4 To understand various mechanisms of team building and know the importance of team work.
- CO 5 To know the importance of Business and Corporate Etiquettes.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Soft skills:</u> Meaning of Soft skills – Global competition – Hard skills (technical skills) versus soft skills – Interpersonal Skills – Leadership Skills – Decision Making – Negotiation skills – Problem Solving Skills – Conflict Management – Stress Management – Crisis Management – Teamwork.	10	
II	<u>Presentation Skills:</u> Writing Oral Presentations – Using Visual Aids in Oral Communication – Communicating Across Cultures – 7 Cs of Communication – Body Language – Tips on how to Create a Power Point and other Presentations.	8	
III	<u>Goal Setting:</u> Creating Individual Action Plans – Article Writing – SWOT Analysis – Event Management – (Training Students to Organize Events and present a report on Event organized).	10	

IV	<u>Case Study:</u> Case Analysis – Discussion and Presentation –Team Building and Team Work – Innovation and Creativity – Emotional Intelligence – Self Management.	10	
V	<u>Business and Corporate Etiquettes:</u> Overview of Interview – Self introduction at Various Forums and During Interview – Mock Interview – CV Preparation-Group Discussion.	7	

References Books:

1. Chaturvedi&Chaturvedi, (2006), Business communication, Pearson Education, New Delhi.
2. NamartaPalta, The art of Effective communication, 2007. Lotus Press, New Delhi,
3. PriyadarshiniPatnaik, Group Discussion and Interview Skills, Cambridge University Press Pvt. Ltd.
4. Sabina Pillai, Agra Fernandez Soft Skills and Employability, First Ed, 2017, Cambridge University Press, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Event Management**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 303	Continuous Internal Assessment	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: The course is to make student aware of the concepts, functions, processes and practices of Event Management skills.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop orientation towards Event Management: Design, Size and Types of Events –Event Team – Code of Ethics.
- CO 2 To have an idea of Event Marketing – Marketing Mix – Sponsorship. Promotion.
- CO 3 To understand Developing the Theme – Conducting Rehearsals – Providing Services: Catering, Accommodation – Managing the Environment.
- CO 4 To understand Managing Meetings. Operations and Logistics: Logistics – Policies – Procedures – Performance Standards – Functional Areas.
- CO 5 To know the importance of Occupational Safety and Health – Incident Reporting, Crowd Management and Evacuation: Crowd Management Plan – Major Risks Management.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Event Management:</u> Design, Size and Types of Events – Event Team – Code of Ethics. Concept and Design: Analyzing the Concept – Logistics of the Concept. Feasibility: Keys to Success– SWOT Analysis.	9	
II	<u>Marketing:</u> Nature and Process of Event Marketing – Marketing Mix – Sponsorship. Promotion: Image / Branding – Advertising – Publicity – Public Relations. Financial Management: Budget Preparation – Cash Flow Analysis – Income and Expenditure Statement – Balance Sheet – Financial Control Systems – Panic Planning.Risk	11	

	Management: Process of Risk Management– Incident Reporting – Emergency Response Plans – Standards for Risk Management.		
III	<p><u>Planning:</u> Developing a Mission Statement – Establish the Aim and Objectives – Prepare Event Proposal – Planning Tools. Protocol: Titles - Dress for Formal Occasions – Protocol for Speakers – Religious and Cultural Protocol – Protocol for Sporting Ceremonies – Preparing for Dignitaries – Rules of Flag Flying. Staging: Selection of Event Site – Developing the Theme – Conducting Rehearsals – Providing Services: Catering, Accommodation – Managing the Environment.</p>	9	
IV	<p><u>Staffing:</u> Developing Organizational charts–Job Description–Recruitment and Selection – Drawing Up Rosters–Training– Managing Legal Requirements– Developing Recognition Strategies – Managing Volunteers. Leadership: Developing Leadership Skills – Managing Temporary and Diverse Teams – Group Development – Improving Communication – Time Management – Managing Meetings. Operations and Logistics: Logistics – Policies – Procedures – Performance Standards – Functional Areas – Staff Motivation.</p>	7	
V	<p><u>Safety and Security:</u> Security – Occupational Safety and Health – Incident Reporting, Crowd Management and Evacuation: Crowd Management Plan – Major Risks Management – Emergency Planning– Implementing Emergency Procedures. Monitoring, Control and Evaluation: Monitoring and Control Systems– Operational Monitoring and Control– Evaluation– Broader Impact of Events.</p>	9	

Reference Text Books:

1. Event Management: For Tourism, Cultural, Business and Sporting Events, Lynn Van Der Wagen, Pearson, 2005.
2. Event Marketing & Management - Sanjaya Singh Gaur & Sanjay V. Saggere, Vikas Publication House, 2003.
3. Successful Event Management - Anton Shone: Thomson, 2004.
4. Bhatia A.K. (2001), Event Management, Sterling Publishers, New Delhi.
5. David C. Watt (1998), Event Management in Leisure and Tourism, Pearson, UK.
6. Joe Gold Blatt (1997), Special Events - Best Practices in Modern Event Management, John Wiley and Sons, New York.
7. Arvich Barry (1994), Event and Entertainment Marketing, Vikas Publishers, New Delhi.
8. Panwar J.S. (1998), Marketing in the New Era, Sage Publications, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada

Department of Commerce

Title of the Course: **Accounting for Agriculture**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 304	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: To elucidate Financial Structure of Government Expenditure and systematic recording of Public Funds.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To aware about functional classification of Government departments.
- CO 2 To learn about Financial Administration in India.
- CO 3 To defend budgetary control System for Public funds.
- CO 4 To exam the accounting system in Local Government Bodies.
- CO 5 To test the suitability of financial reporting system in Educational Institutions.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Need of Agriculture – Types of Accounting- Significance of Accounting- Cash Vs Accrual Basis.	7	
II	<u>Accounting for Agriculture:</u> Introduction- Maintenance of Records- Source of Information- Depreciable Assets- Measuring Efficiency.	8	http://www.ijrrr.com/papers2/paper10.pdf
III	<u>Accounting for Farming and Agriculture:</u> The Cash Method of Accounting for Agriculture- GAAP-Considerations When Accounting for Agriculture.	8	https://www.financepal.com/blog/accounting-for-farming-and-agriculture/
IV	<u>Accounting standards for Agriculture :</u> Ind-As 41 –IFRS- National Seed corporation- Agriculture Activities- Accounting for Farms..	11	
V	<u>Accounting for Agriculture Assets:</u> Scope- Measurement -Presentation and disclosure.	11	https://www.pwc.com/gx/en/ifrs-reporting/pdf/a_practical_guide_to_accounting_for_agricultural_assets.pdf

Reference Text Books:

1. Barbara M. Wheeling-Introduction to Agricultural Accounting- Thomson Delmar Learning, 2008
2. Steven M. Bragg-Agricultural Accounting: Second Edition: A Practitioner's Guide- Accountingtools, Inc.

SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution:: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019

NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Detailed Course Syllabus for Semester -IV

1401: M.Com (General)

&

1402 M.Com (Accounts & Taxation)

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
PCOM 401	MOOCS: NPTEL/SWAYAM/ NSE-NCFM Any course related to M.Com from the authentic sources with prior permission.	4	1	1	4	40	60	3 Hrs.
PCOM 402	International Business	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I</i> (From One Specialization area)	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II</i> (From One Specialization area)	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I</i> (From Another Specialization area)	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II</i> (From Another Specialization area)	4	1	1	4	40	60	3 Hrs.
PCOM 407	Viva-Voce On Project Work	-	-	-	4	-	100	
Total					28	240	460	

For 1401: M.Com (General) Programme, Four Functional Specialisations are offered in fourth Semester. The functional Specialisations are : (A) Accounting (B) Banking, Insurance (C) Finance and (D) Taxation. In each functional specialization, four courses will be offered. The student can choose any two elective courses each from **two** specialization areas of his/her choice. For 1402: M.Com (Accounts & Taxation) Programme, Two functional Specialisations are offered. The functional Specialisations are : (A) Accounting and (D) Taxation. In each functional specialization, four courses will be offered. The student has to choose any two elective courses from each functional Specialisation area. The detailed syllabi are placed in coming pages.

Four Functional Specialisations are:

(C) Accounting								
PCOM 403A	Corporate Restructuring	4	1	1	4	40	60	3 Hrs.
PCOM 404A	Corporate Accounting	4	1	1	4	40	60	3 Hrs.
PCOM 405A	Management and Cost Audit	4	1	1	4	40	60	3 Hrs.
PCOM 406A	International Accounting	4	1	1	4	40	60	3 Hrs.
(D) Banking & Insurance								
PCOM 403B	Financial Institutions	4	1	1	4	40	60	3 Hrs.
PCOM 404B	Banking and Technology	4	1	1	4	40	60	3 Hrs.
PCOM 405B	Insurance and Risk Management	4	1	1	4	40	60	3 Hrs.
PCOM 406B	Practice of General Insurance	4	1	1	4	40	60	3 Hrs.
(C) Finance								
PCOM 403C	Financial Derivatives	4	1	1	4	40	60	3 Hrs.
PCOM 404C	International Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 405C	Export Finance	4	1	1	4	40	60	3 Hrs.
PCOM 406C	Financing Foreign Trade	4	1	1	4	40	60	3 Hrs.
(D) Taxation								
PCOM 403D	G.S.T. & Customs - II	4	1	1	4	40	60	3 Hrs.
PCOM 404D	Direct Taxes	4	1	1	4	40	60	3 Hrs.
PCOM 405D	Corporate Tax Planning & Management	4	1	1	4	40	60	3 Hrs.
PCOM 406D	International Taxation Management	4	1	1	4	40	60	3 Hrs.

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NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Syllabi for Courses in Semester IV under CBCS with Learning Outcomes-based Curriculum Framework (LOCF)

Title of the Course: **MOOCS**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 401	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the concept to provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To provide students with audio and video content relating with the contemporary subjects.
- CO-2 To improve the self-learning capabilities of the students.
- CO-3 To help the learners to learn continuously while doing the course and after the course completion.
- CO-4 To provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.
- CO-5 To expose the learners with peer learning facility.

MOOCS: NPTEL/SWAYAM/ NSE-NCFM Any course related to M.Com from the authentic sources with prior permission.

Typical Structure of a MOOC: The common duration of a MOOC is from 6 to 12 weeks. A MOOC is accessible 24 hours a day, 7 days a week. The majority of the content is delivered asynchronously (meaning students can access it in their own time and at their own pace). However, sometimes there can be optional synchronous events such as 'live' webinars (interactive sessions) which require participants to join in at specific dates/times.

- ✚ A standard class becomes in a MOOC a set of videos of 5-10 minutes each.
- ✚ The learning of students in a MOOC is usually assessed by multiple-choice questions.
- ✚ An important component of MOOCs is assignments. Students have to upload assignment solutions into the MOOC platform.

Assignments can be evaluated and graded:

- ✚ Automatically when possible.
- ✚ Peer-to-peer: students evaluate and grade themselves.
- ✚ Another component is the forum, where students post questions that other students can answer.

Usually, there are no pre-requisites for taking a MOOC, apart from having access to a computer with an internet connection. Most of the time, the educational or academic background of students isn't important. Students usually don't need to buy any books for these courses, because all reading is either be provided within the MOOC content or is linked to open access texts.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **International Business**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 402	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the International Business and develop Foreign exchange market mechanism.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To identify the new projects of International Business.
- CO 2 To understand Role of world Trade Organization (WTO).
- CO 3 To develop Foreign exchange market mechanism.
- CO 4 To enable the students to understand The European Union and NAFTA.
- CO 5 To imparts skills in the Developing global competitiveness.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>International Business:</u> Concept of international business – Stages of internationalization of business – Impact of globalization - Anatomy of international business environment – International economic, political, legal, competitive, social demographic and cultural frame work - International trade theories.	14	
II	<u>International trade regulatory frame work</u> – Trade barriers – Export promotion and import substitution - Regional trade organizations - Free trade pacts - Most favored nation status - Role of world Trade Organization (WTO) - Integrity pact.	12	
III	<u>International financial frame work</u> - Balance of payments – Foreign exchange market mechanism, export financing, and incentives – International liquidity - Global Competitiveness; Technology and Global Competition – Role of MNCs in International Business.	14	
IV	<u>International Economic Institutions Agencies and Agreements:</u> Regional Trading agreements – The European	20	

	Union and NAFTA – Implications of Barriers to Trade – Debate on Trade Policy i.e. Free Trade Vs Protectionism.		
V	<u>Organizing for international business</u> – Designing global organization structure – Developing global competitiveness - EOUs, EPZs - Role of State and Centre to promote international trade - Strategy of International Business - Host Country Heterogeneity and International Business Strategy.	15	

Enriched Module:

International Financial Management- Factors Constraining MNC's Efforts to Maximise Returns- Reasons for Going Global.

Reference Books:

1. Francis Cherunilam, International Business, PHI.
2. Bhattacharya, International Business, Excel Books, New Delhi.
3. John D.Daniels & Lee H. Radebaugh., International Business, Pearson Education.
4. P. Subba Rao, International Business, Himalaya Publishing House.
5. R. Chandran, International Business, Jaico Publishing House
6. Vyuptakesh Sharam, International Business, Pearson education, 2006.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: Corporate Restructuring

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 403A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the new projects and investment opportunities and imparts skills in the use of network techniques for project implementation.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To identify the Corporate restructuring- scope and modes of restructuring.
- CO-2 To understand SEBI takeover regulations-procedural aspects-economic aspects etc.
- CO-3 To develop funding through various types of financial instruments.
- CO-4 To enable the students to Factors influencing valuation-methods of valuation.
- CO-5 To imparts Concepts of demerger and reconstruction modes of demerger.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Corporate restructuring- scope and modes of restructuring- global scenario- Strategic planning- Competitive advantage - strategy formulation- routes for executing strategy – start up, mergers, acquisitions, takeovers, disinvestments and strategic alliances.	20	Study Of Business Environmental Factors of a Developing Organization
II	<u>Mergers and Amalgamations, Takeovers:</u> Mergers and Amalgamations- legal aspects procedural aspects - economic aspects -accounting aspects-financial aspects - taxation aspects stampduty and allied matters- filing of various forms - Takeovers- legal aspects - SEBI takeover regulations-procedural aspects-economic aspects- financial aspects- accounting aspects- taxation aspects- stamp duty and allied matters- bail out takeovers- takeover of sick units.	15	
III	<u>Funding of Mergers and Takeovers:</u> Financial alternatives-funding through	15	

	various types of financial instruments- buy-back of shares- hybrids, options and securities with differential rights, employer stock options and securities - takeover finance-ECBs-funding through financial institutions and banks- rehabilitation finance- management buyouts.		
IV	<u>Valuation of Shares and Business, Revival and Restructuring of Sick Companies:</u> Factors influencing valuation-methods of valuation- problems of sick industries and their revival – Legal aspects of restructuring of sick industries.	10	
V	<u>Corporate Demergers, Splits and Divisions:</u> Concepts of demerger and reconstruction modes of demerger - tax aspects, tax reliefs- reverse mergers- Indian scenario.	15	Trade Policies of different countries

Enriched Module:

Study of emerging trends and new challenges in the Environment of Business.

Suggested Books

1. Tata McGraw Hill Publishers, Mergers et. Al; S. Ramanujam
2. Snow White Publications Pvt, Ltd; , Takeover of Companies, J.M Thakur
3. Sarup & Sons, New Delhi, Corporate Takeovers in India, V.K Kaushal
4. Bharat Publishing House, Corporate Merger and Takeovers, Dr. J.C. Varma
5. Company Law Journal, New Delhi , Acquisition, Amalgamation, Merger Takeovers,
6. L.M .Sharma
7. Jossey Bases Publisher, Complete Guide to Merger and Acquisition, Galpin Timothy, J. Mark Headim

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Corporate Accounting**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 404A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of develop an idea user perspective such an equity investor, lender, financial analyst and management.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand financial statements (comprising statement of comprehensive income, balance sheet, statement of cash flow, statement of changes in equity and notes to accounts) from a user perspective such an equity investor, lender, financial analyst and management.
- CO 2 To analyse the user perspective on the role of International financial reporting system.
- CO 3 To describe the importance of valuation of shares and elaborate the methods of valuation of shares.
- CO 4 To prepare the consolidated statement of financial statement and the consolidated statement of profit or loss.
- CO 5 To know the concepts of new trends in inflation accounting and human resource accounting.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Corporate Financial Accounting – Objectives-Scope –Analysis and Interpretation of Financial Statements – Common Size Balance Sheet – Comparative Balance Sheet.	5	
II	IFRS – Introduction – Meaning – scope – An overview of the IFRS, Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS - Achievements of IASB and obstacles in convergence – Difference between IFRS and IAS.	15	<i>Annual Reports of a Public Limited Company</i>
III	Valuation of Shares – Need for Valuation of Shares – Factors Effecting Value of Shares – Methods of Valuation – Impact of Earnings on Share Valuation – Fair Value of a Share – Buy Back of Equity Shares.	20	<i>Accounting Standard 3 & IND AS 7</i>

IV	Consolidated Financial Statements – Definition of Parent or Holding and its Subsidiary – Need for Consolidated Financial Statement – Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary – Consolidation of Profit of Loss Account – Consolidated Statement of Changes in Financial Position.	20	
V	Human Resource Accounting– Objectives – Methods of Valuation – Advantages and disadvantages – Accounting for price level changes – CPP – CCA.	15	

Enriched Module: Accounting Standards and IFRS converged Indian
Accounting Standards (Ind AS).

Reference Books:

1. Ashok Sehgal & Deepak Sehgal, Advanced Accounting – Corporate Accounting Vol. 2 2008, Taxmann Allied Services Pvt Ltd, New Delhi.
2. R.L. Gupta & Radhaswami, Advanced Accounting – Volume – 2; 2015, S. Chand & Co. Delhi.
3. R. Narayana Swami, Financial Accounting – A Managerial Perspective — 5th edition 2014, Prentice Hall of India, New Delhi.
4. S.N. Maheswari & S.K. Maheswari Corporate Accounting –, 6th edition 2018, Vikas Publishing House, New Delhi.
5. Dr. S. Anil Kumar Dr. V. Rajesh Kumar Dr. B. Mariyappa, Advanced Corporate Accounting, 1st edition 2015, Himalaya Publishing House, New Delhi

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Management & Cost Audit**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 405A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To expose the student with the managerial issues of cost and management audit.

Course Outcomes: By the end of the course, students will be able:

- CO-1 Understand importance of Managerial uses of cost and management audit.
- CO-2 Describe the Techniques for assessing managerial efficiency.
- CO-3 Develop user perspective on Familiarity with industry cost structure-Precautions for including Cost Audit Report.
- CO-4 Prepare the method of Post checking work.
- CO-5 Know the concepts and new trends in Process of manufacturing-various expenses-Sales Prescribed.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Objectives of Audit:</u> Meaning and scope of cost and management audit-Managerial uses of cost and management audit .Cost Audit-Distinction between Financial and Cost Audit-Maintenance of Statutory Cost Audit.	10	
II	<u>Management Audit:</u> Nature and Scope –Statutory audit Vs. Management Audit. Management Audit-Efficiency Measures- Questionnaire for evaluation of management functions- Techniques for assessing managerial efficiency- Preparing for management audit report.	10	
III	<u>Appointment of Cost Auditor:</u> Powers and Duties of cost Auditor- Professional Ethics for Cost Auditor Cost Audit Planning-Checking of basic records-Study of cost structure of the company- Familiarity with industry cost structure-Precautions for including Cost Audit Report.	20	

IV	<u>Practical aspects of Cost Audit:</u> Material checking –Payroll checking- Overhead checking-Depreciation checking-Production records checking- Stock valuation checking-Post checking work.	20	
V	<u>Cost Audit Report Writing:</u> The main certificate-Cost Accounting system-Financial position- Production –Process of manufacturing-various expenses-Sales Prescribed.	15	

Enriched Module: IT Protocols- Online advertisements .

Reference Books:

1. Ramanathan, A.R., Cost and Management Audit, Tata McGraw Hill, New Delhi
2. Greenwood W.T., Business Policy-A Management Audit Approach,MacMillan, New York.
3. Kamal Gupta, Contemporary Auditing, Tata McGraw Hill, New Delhi

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **International Accounting**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 406A	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of perspective on the role of accounting for price level changes and harmonization of accounting practices.

Course Outcomes: By the end of the course, students will be able:

- CO 1 Understand importance and difficulties of international accounting comprising GAAP – IAS and its adaptation in India.
- CO 2 Describe the techniques of foreign currency translation and treatment of gains and losses.
- CO 3 Develop user perspective on the role of accounting for price level changes and harmonization of accounting practices.
- CO 4 Prepare the methods of transfer pricing and identify the process and utility of horizontal, vertical and ratio analysis.
- CO 5 Know the concepts and new trends in segment reporting and knowing the guidelines of SEBI.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>International Accounting:</u> An Overview – Development of International Accounting Scope of International Accounting – Importance of International Accounting – Difficulties in International Accounting – GAAP – IAS and its adaptation in India.	15	
II	<u>Foreign Currency Transaction and Translation :</u> Definition of Foreign Currency transaction and Translation, Need for and issues involved in Foreign Currency Translation, Process of recording foreign (international) Transactions, Accounting Treatment of Forward Currency Translations, Techniques of Foreign Currency Translations, Treatment of Translation Gains and Losses – Consolidation of Financial Statements – Need for	17	Application of Correlation Analysis in Decision Making of an Organization.

	Consolidation – Consolidation Techniques – IAS 27 and Consolidation – Indian Accounting Standard (AS 21) and Consolidation.		
III	<p><u>Accounting for Price Level Changes:</u> – Concepts and Forms of Price Level Changes Types of Price Level Changes – Common Phenomenon of Price Level Changes – Need for Price Level Changes Adjustments – Factors Causing Distortions to Accounting Profit vis – à – vis Financial statements – Consequences of Distorted Profits – Techniques of Price Level Adjustments Harmonization of Accounting Practices – Concept and Need For Harmonization – Harmonization Process – IAS 7 Vs AS 3 – Institutional Efforts in Harmonization – Impediments to Harmonization.</p>	15	
IV	<p><u>Transfer Pricing:</u> Need For Transfer Pricing – Factors Governing Transfer Pricing Policy – Methods of Transfer Pricing – Transfer Pricing Methods – Comparison – Transfer Pricing Methods in practice – Fixing a minimum Transfer Pricing – Transfer Pricing Methods for Services – Foreign Financial Statement Analysis – Techniques of Financial Statement Analysis – Process and utility of Horizontal, Vertical and Ratio Analysis – Modern Techniques used in Financial Statement Analysis – Difficulties in Analyzing Foreign Financial Statements.</p>	15	
V	<p><u>Segment Reporting:</u> International GAAP on Segment Reporting – Difference between Business, Geographical, Reportable Segment – Disclosure Requirements – Indian GAAP on Segment Reporting – Segment Reporting in Practice – Corporate Disclosure in Practice –</p> <p><u>International Financial Reporting –</u> Provision of International GAAP on Interim reporting – IAS 34 on Interim Financial Reporting – Disclosures in Interim Financial Reporting – Comparative statements – Indian GAAP on Interim Financial Reporting – SEBI GUIDELINES ON Interim</p>	18	Use of Hypothesis Testing in Research Methodology.

	Reporting and Disclosure – Interim Reporting in Practice.		
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Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. A.K. Das Mohappatra, International Accounting, Prentice Hall of India, 2007.
2. Frederick D.S.Choi, Gary K. Meek, International Accounting, Pearson Education,2007
3. Shahrokh M. Saudagaran, International Accounting – A user Perspective, Thomson south – western,2007

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financial Institutions**

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 403B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students in acquiring analytical skills in the market analysis in the context of raising medium and long term funds.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To examine the role of the financial system in the economy.
- CO-2 To familiarize the students with the financial institutions, markets and its regulations.
- CO-3 To help the students in acquiring analytical skills in the market analysis in the context of raising medium and long term funds.
- CO-4 To give the students an understanding of the behaviour of banks and other financial firms.
- CO-5 To make the students understand the role and functions of organized financial markets and financial Service Firms.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Structure of Indian Financial System:</u> Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Functions of Stock Exchange – Financial Services Sector Problems and Reforms..	20	Study Of Business Environmental Factors of a Developing Organization
II	<u>Financial Institutions:</u> Banking & Non-banking Financial Institutions – New Financial Institutions– the Discount Finance House of India, Stock Holding Corporation of India Limited, Infrastructural Leasing and Financial Services Limited– Indian Banking System: An Overview, Role of Reserve Bank of India.	15	

III	<p><u>Development Banks:</u> Objectives and Scope of Development Banks – Industrial Finance Corporation of India(IFCI Ltd.), – National Bank for Agricultural and Rural Development(NABARD), National Housing Bank(NHB), Export and Import Bank of India(EXIM Bank of India), Small Industrial Development Bank of India(SIDBI).</p>	15	
IV	<p><u>International Financing Institutions:</u> Objectives of International Financial Institutions – Source of Funds – The International Bank for Reconstruction and Development(IBRD), International Finance Corporation(IFC),International Development Association (IDA), Asian Development Bank(ADB) and International Monetary Fund(IMF).</p>	10	
V	<p><u>Corporate Demergers, Splits and Divisions:</u> Concepts of demerger and reconstruction modes of demerger - tax aspects, tax reliefs- reverse mergers- Indian scenario.</p>	15	Trade Policies of different countries

Enriched Module:

Study of emerging trends and new challenges in the Environment of Business.

Suggested Books

1. Tata McGraw Hill Publishers, Mergers et. Al; S. Ramanujam
2. Snow White Publications Pvt, Ltd; , Takeover of Companies, J.M Thakur
3. Sarup & Sons, New Delhi, Corporate Takeovers in India, V.K Kaushal
4. Bharat Publishing House, Corporate Merger and Takeovers, Dr. J.C. Varma
5. Company Law Journal, New Delhi , Acquisition, Amalgamation, Merger Takeovers,
6. L.M .Sharma
7. Jossey Bases Publisher, Complete Guide to Merger and Acquisition, Galpin Timothy, J. Mark Headim

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Banking and Technology**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 404B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To expose the students explain how integrated communication networks works in banks and the role of CRM.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To explain the role of information technology in Indian Banking Industry.
- CO 2 To explain the role of electronic banking and electronic fund management.
- CO 3 To explain how integrated communication networks works in banks and the role of CRM.
- CO 4 To explain how to manage disaster management and computer security. The role of computer audit and security control aspects.
- CO 5 To explain the importance of data warehousing and data mining techniques and its advantages.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	IT in Banking – Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.	5	
II	Applications in Banking – Computer based information System for Banking and Electronic Banking, Electronic Fund Management.	15	<i>Annual Reports of a Public Limited Company</i>
III	Enabling Technologies of Modern Banking – Electronic Commerce and Banking – Customer Relationship Management – Integrated Communication Networks for Banks.	20	<i>Accounting Standard 3 & IND AS 7</i>
IV	Security and Control Systems – Computer Security and Disaster Management System – Audit and Computer Crime – Security and Control Aspects of Emerging Banking	20	

	Technologies.		
V	Planning and Implementation of Information System – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector	15	

Enriched Module: Accounting Standards and IFRS converged Indian Accounting Standards (Ind AS).

Reference Books:

1. Hawtrey. The Art of Central Banking. (1970) New York: Augustus M Kelley Publishers.
2. Desai, Vasant, Indian Banking, Nature and Problems 1st Edition (1980) Mumbai, Himalaya Publishing House.
3. Murdick, R.G., Ross, J.E., Clagget J.R, Information Systems for Modern Management. 3rd Edition (1988) PHI

SRR & CVR Government Degree College (Autonomous): Vijayawada

Department of Commerce

Title of the Course: **Risk Management**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 405B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To expose the students explain how integrated Commercial Liability Insurance – Commercial Risk Management Applications.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To develop and understand what risk is, how it can be measured and transferred.
- CO-2 To familiarize students with Commercial risk management applications.
- CO-3 To discuss the matter related to Personal risk management applications.
- CO-4 To make the students understand Health and Life risk insurance in India.
- CO-5 To make them understand the controlling authorities existing in insurance industry.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Risk Management process:</u> Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Types of Risks – Insurance and risk.	10	
II	<u>Commercial Liability Insurance:</u> Commercial Risk Management Applications – Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.	10	
III	<u>Property and liability Insurance Coverage:</u> Personal Risk Management Applications–Property – Liability – Risk Management for Auto Owners – Risk Management for Home Owners.	20	
IV	<u>Risk Management Applications:</u> Loss of Life – Loss of Health – Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning.	20	

V	<p><u>Risk Management Scenario:</u> Functions and organization of Insurers – Government Regulation of Insurance Sector – IRDA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Bank Assurance – Foreign Insurers in India.</p>	15	
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Enriched Module: IT Protocols- Online advertisements .

Reference Books:

1. Dr. Sunilkumar “Insurance and Risk Management”, 1stEdition, (2016)Galgotia Publishing Company.
2. Dr. P. Periasamy, “Principles and Practice of Insurance”, 1stEdition, (2011)Himalaya Publishing House, Mumbai.
3. George E. Rejda, “Principles of Risk Management”, 13th Edition, (2016), Pearson, New Delhi.
4. Michael J. McNarmara, “Principles of Risk Management and Insurance”, (2017), Addison-Wesley,
5. GangulyAnand, “Insurance Management” 1st Edition, (2011), New Age International Publisher, New Delhi.
6. Insurance Institution of India (III) Study Material.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Practice of General Insurance**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 406B	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course will increase the basic understanding about the Risk factor, insurance concept, how the premium amount paid based on the policy, insurance regulations controlling authority, government and legal producers of the claims.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To provide the basic understanding about Risk, Insurance, principles of insurances.
- CO 2 To familiarise the students with the various types of insurances policies.
- CO 3 To provide conceptual understanding about the legal and government producers Regarding insurance policy.
- CO 4 To learn about various Channels of Distributions system in insurance system.
- CO 5 To analyse the role of Regulation System of Insurance in India.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Risk Management:</u> Meaning Uncertainty, types of hazards, -Increasing Severity of Losses-Risk Management by Individuals, Business and Society. Liability Risk Exposure, Methods of Risk Management, Non Insurance Methods, Risk Avoidance, Loss Control, Risk Retention, Risk Transfer, Law of Large Numbers-Risk Reduction through Pooling Benefits and Costs of Insurance.	10	
II	<u>Insurance:</u> Concepts and Definition, Important Principles of Insurances. Requisites of Insurance, Insurance and Law of Contracts, characteristics of contract insurance. Insurance Policy Provisions, declarations, insuring Agreement, conditions, Endorsement Cover Note Warranties, interpretation of Insurance Policy	17	

III	<p><u>Insurance Types:</u> insurance concept, types of insurances -life insurance concept and importance General insurance – loss exposure and general insurance Coverage -General Insurance Policies ,types of Coverages- commercial property ,Personal Property, Fire and Allied perils ,Business Interruption Insurance ,House Owners Policy, Boiler and Machinery Insurance, Marine Cargo Insurances Law and practices.</p>	15	
IV	<p><u>Automobiles Insurance:</u> Act only Covers, third Party Property Damages and Bodily Injury Cover, Liability Exposures, Types of Liabilities, Damages ,Criminal and Civil Law, Torts, Law of Negligence, Defence against Negligence Claims ,Types of liabilities Exposures ,Professional Liability Insurance. Rate -Making In General Insurance :Claims Producers, Surveying and Loss adjusting, Agent and Broker</p>	15	
V	<p><u>Channels of Distributions:</u> Public Sector Players and Private Sectors Players , Merits and drawbacks of different Channels, Changes in the Distribution System in India, Co- insurance and Reinsurance, Essential Principles of Reinsurance, Reinsurance in India. Insurance Laws and Insurance Regulation in India. General Insurance Industry in India</p>	18	

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. Vaughan, E. Fundamental of Risk and Insurance, John Wiley& Sons .
2. Stulz : Risk Management management &Derivatives ,2e, Thomson.
3. Chance : Introduction to Risk Management management &Derivatives ,, Thomson
4. Luthardt : Property and Liability Insurance Principles, Insurance Institution of America.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financial Derivatives**

Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 403C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: to enlighten the students with the derivative products and the development of derivativetrading in India.

Course Outcomes: By the end of the course, students will be able:

- CO-1 Understand the derivative products and the development of derivative trading in India.
- CO-2 Get familiar with the characteristics of the derivative options and mechanism of trading.
- CO-3 to identify suitable option trading strategies suitable to market movement.
- CO-4 to calculate option price using binomial model and BS model.
- CO-5 to develop knowledge about functioning of SWAPs and hedging strategies.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Financial Derivatives – Products and Participants in Derivative Markets – Forward Contracts – Forward Contracts Vs. Future Contracts – Types of Futures – Other Financial Derivatives – Derivatives Trading in India.	20	Study Of Business Environmental Factors of a Developing Organization
II	<u>Options Contracts:</u> Call and Put Options – Determinants of Option Price – Stock and Index Option Properties and Mechanics – Options Trading in India – Warrants and Convertible Securities.	15	
III	<u>Option Trading Strategies:</u> Basic of Option Positions – Strategies involving Options –Covered Call, Protective Put, Spread – Combinations – and Other Strategies.	15	
IV	<u>Options Valuation:</u> Binomial Options Pricing Model – The Black – Scholes Options Pricing Model – Log – normal Property of Stock	10	

	Prices – Volatility – Causes of Volatility.		
V	Financial Swaps: Currency Swaps – The Structure of Swaps – Interest Rate Swaps – Equity Swap – Valuation of Financial Swaps – Credit Derivatives – Caps and Floors – Hedging & speculation in Futures, Index futures.	15	Trade Policies of different countries

Enriched Module:

Study of emerging trends and new challenges in the Environment of Business.

Suggested Books

1. Bhalla, V.K. Financial Derivatives, Sultan Chand, New Delhi.
2. BishnuPriya Mishra, Financial Derivatives, Excel Books, New Delhi.
3. Don M. Chance & Robert Brooks, Derivatives and Risk Management Basics, Cengage, New Delhi.
4. John C, Hull: Options, Futures and Other Derivatives Pearson, New Delhi
5. Franklin Edwards and Cindy Ma: Futures and Options, Tata McGraw Hill, New Delhi.
6. Gupta S. L., Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India, New Delhi

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **International Financial Management**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 404C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: to enlighten the students with the Concepts and Practical applications of International Financial Management.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To create awareness about the importance of international financial management and to understanding the business environment in which modern multinational corporations operate.
- CO 2 To describe the IMF's role in dealing with the financial crisis and learning about *foreign exchange markets* including international Parity conditions.
- CO 3 To explore concepts of portfolio management in a global market. Understand the principles of financing.
- CO 4 To bring the cognizance of how corporate and country characteristics influence an MNC's cost of capital.
- CO 5 To study the nature of management exposure and discusses about the techniques of international capital budgeting.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Finance function in International Context:</u> Additional dimensions in achieving the wealth maximization goal – Scope & relevance to different business entities – Understanding foreign currency risk and exposure – Nature and types of Exposures.	5	
II	<u>Foreign Exchange Markets:</u> Nature, Functions, Transactions, Participants, Exchange rates, Exchange rate Arithmetic. – Fundamental parity relations – Purchasing Power Parity, Covered and Uncovered Interest Rate Parity – their influence on determining the exchange rates.	15	<i>Annual Reports of a Public Limited Company</i>
III	<u>Exchange Rate Determinants:</u> A brief exposition of significant theories of Exchange Rate determination, Forecasting of	20	<i>Accounting Standard 3 & IND AS 7</i>

	Exchange Rates – International Capital Markets, Sources of International Finance, Debt and Equity markets.		
IV	<u>Export Finance in India:</u> Forfaiting– Role of EXIM Bank – International Capital- Structure and Cost of Capital.	20	
V	<u>International Capital Budgeting:</u> Key Issues– Calculating of Cash flows– Adjusted Present value approach – International Cash Management– techniques–Centralised Vs Decentralised.	15	

Enriched Module: Accounting Standards and IFRS converged Indian Accounting Standards (Ind AS).

Reference Books:

1. Eun & Resnick, International Financial Management, Tata McGraw Hill Co. Ltd. (3rd Edition) – TEXT – I
2. Maurice D. Levi, International Finance, McGraw Hill, Inc.
3. Alan C Shapiro, Multinational Financial Management, John Wile Y & Sons.
4. C. Jeevanandam, Foreign Exchange & Risk Management, Sultan Chand Publishers
5. P. G. Apte, International Financial Management, Tata McGraw Hill Co. Ltd.

SRR & CVR Government Degree College (Autonomous): Vijayawada

Department of Commerce

Title of the Course: **Export Finance**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 405C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To expose the students explain the nature of post shipment finance and identifying merits and limitations of foreign currency loans and concepts of Financing Institutions & Export Promotion.

Course Outcomes: By the end of the course, students will be able:

- CO-1 To create awareness about the importance of Global Trade & Finance.
- CO-2 To describe the forms of credit, letter of credit, negotiation, rediscounting and procedures of settlement.
- CO-3 To study the nature of post shipment finance and identifying merits and limitations of foreign currency loans.
- CO-4 To explore concepts of Financing Institutions & Export Promotion.
- CO-5 To bring the cognizance of import and export financing strategies.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Global Trade & Finance:</u> Foreign Trade Policy, Procedure & Documentation – Balance of Payment – Visible & Invisible Trade; Customs & Excise – Procedure & Documentation; Shipment Finance – Pre & Post, Sources of Funds – Financing Instruments – Forex & Export Management.	10	
II	<u>Pre-Shipment Finance:</u> Forms of Credit, Purpose, Selection Criteria, Credit Terms – Domestic Currency Loans; Letter of Credit – Types & Procedures – Export Bills – Purchase, Negotiation, Discounting, Rediscounting – Procedures of Settlement.	10	
III	<u>Post Shipment Finance:</u> Forms of Credit, Purpose, Selection Criteria, Credit Terms – Foreign Currency Loans – Merits & Limitations, Procedures, Repayment –	20	

	Credit Risk –Assessment &Management.		
IV	<u>Financing Institutions & Export Promotion:</u> Role of World Trade Organization, Economic Unions, Reserve Bank of India, EXIM Bank of India, Export Credit Guarantee Corporation, Banks & Financial Institutions – Export Promotion – Export Councils & Boards, Export Oriented Units, Special Economic Zones, Economic Promotion Zones, Economic Processing Zones, Agricultural Export Processing Zones – Logistics Financing for Export Promotion – Issues & Challenges.	20	
V	<u>Financing Strategies:</u> Import Vs Export Financing Strategies – Framework, Determinants, Implementation & Management – Financial Collaboration – Competitive Advantage, Market Expansion, Hybrid Financing Strategies.	15	

Enriched Module: IT Protocols- Online advertisements .

Reference Books:

1. Agrawal D.K (2003), ‘Text Book of Logistics and Supply Chain Management’, Mac Millan
2. Publishers India Ltd.2003.
3. Anders Grath (2008), The Handbook of International Trade and Finance, Kogan Page Publishers2008 Reprint.
4. James Calvin Baker (2003), Financing International Trade, Greenwood Publishing Group. 2003 latest edition.
5. Nabhi’sManual, “New Import Export Policy and Handbook of Procedures”, Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications.
6. David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, (2005) ‘Fundamentals of Logistics Management’, McGraw Hill. 2006 reprint

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financing Foreign Trade**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 406C	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To make the students aware of different concepts and techniques involved in financing foreign trade in India.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To create awareness about the Methods of Foreign Trade.
- CO 2 To describe the Methods of exchange control measures in India.
- CO 3 To study the nature of post and pre shipment.
- CO 4 To explore the Methods of finance project exports.
- CO 5 To bring the cognizance of import and export financing strategies.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Foreign Trade: Meaning - Need for Foreign Trade- Balance of Trade- Methods of Foreign Trade-Instruments of Foreign Trade..	15	
II	Exchange controls: Meaning, need for exchange controls-Methods of exchange control measures in India.	17	
III	Import Finance (Documentary credit): Finance Exports (pre and post shipment).	15	
IV	Project Exports : Meaning and importance – Methods of finance project exports Statements.	15	
V	Role of commercial banks : Exim Bank of India in financing India's foreign trade.	18	

Enriched Module: Case Study of Dr.Reddies Laboratory Company.

Reference Books:

1. Jeevanandam, C. Foreign Exchange-Practice, Concepts and Control, Sultan Chand & Sons, New Delhi.
2. Jhingan M.L., Money, Banking & International Trade, Konark Publications, New Delhi.
3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, Mumbai.
4. Prabhakar, J.V. & Rangandhachary, A.V. International Business (International Trade & Finance), Kalyani Publishers, Ludhiana
5. Chaudhuri B.K & Agarwal O.P. A Text Book of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Mumbai

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Goods and Service Tax & Customs**
Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 403D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of develop an idea about GST, CGST, SGST and IGST. other concepts and provides an in-depth study of various issues there under .and explain the Salient features of Customs Act 1962.

Course Outcomes: By the end of the course, students will be able:

- CO-1 The objective of the course is to make student aware of the concepts, functions, processes and practices of GST.
- CO-2 Students are able to understand SGST, CGST, and IGST.
- CO-3 It provides an understanding of procedure for registrations and filing process of GST returns.
- CO-4 To acquaint the students with different duties which are involved in Customs Act.
- CO-5 Students are able to understand the valuation of goods along with Customs value inclusions and exclusions.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to GST:</u> Meaning of GST – Nature, scope of GST – Merits and demerits of GST – Definition: adjudicating- authority, agent, business, goods, places of business, input tax credit – Chargeability – Collection at Source – Composition Levy – Tax under Central GST and State GST – Returns under GST –Taxation of Services–Remission of Tax – Adjustment and Refund of GST. - sec9 (3) reverse charge mechanism.	20	Study Of Business Environmental Factors of a Developing Organization
II	<u>SGST, CGST, IGST:</u> Meaning of SGST, CGST, IGST – Definitions: export of goods- exports of services-import of goods-import of services-intermediary-location of the recipient of services-location of supply	15	

	of services-supply.		
III	<u>Registration and Filing of GST Returns</u> : Persons liable for registration- Persons not liable for registration – Procedure for registration – GST returns filing process.	15	
IV	<u>Customs Act:</u> Salient features of Customs Act 1962 – Definitions: Adjudicating authority – Assessment Bill of entry – Bill of Export – customs area – Customs port – customs airport Dutiable goods – export Exporter Import – Importer – India – Types of Duties – Basic customs duty Surcharge on Basic customs duty Special Additional duty o of customs -Additional or countervailing duty. Customs authorities Administrative set up – Power to grant exemption from duty - Remission of duty – Powers of customs Officers to inspect -Power to stop and inspect conveyance – Power of search - Seizure -Confiscation.	10	
V	<u>Valuation of Goods :</u> Value for the purpose of Customs Act – Tariff Value – Customs value as per section 14(1) Major requirements of Customs value – Customs value Inclusions and Exclusions.	15	Trade Policies of different countries

Enriched Module:

Study of emerging trends and new challenges in the Environment of Business.

Suggested Books

1. A bird view of GST By R K Jha and P K Singh ,Asia Law House, Hydrabad.
2. GST , K.P.C Rao, ALT Publications, Hydrabad.
3. Indirect Taxes By : V.S.DateyTaxmann Publication (P) Ltd., New Delhi

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Direct Taxes**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 404D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the concepts, of the Calculation of income tax of agricultural income, salary income, and other incomes.

Course Outcomes: By the end of the course, students will be able:

- CO 1 To aware of the concepts, functions, processes and practices of Income tax.
- CO 2 To understand the income tax exemptions under various heads and carry forward provisions.
- CO 3 To provide an understanding of the Calculation of income tax of agricultural income,salary income, and other incomes.
- CO 4 To acquaint the students with different modes of submission of income tax statements.
- CO 5 To understand the calculation of wealth tax and changes in wealth tax act.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Concepts of Taxation:</u> Residential Status and Incidence of Tax - Incomes Exempt fromTax.	5	
II	<u>Heads of Incomes:</u> Salaries – Income from house property and gain from business or profession – Capital gains, income from other sources.	15	
III	<u>Set off and carry forward of losses:</u> Deductions from gross total income – Computationof total income and tax liability.	20	
IV	<u>Assessment of Individuals:</u> Hindu Undivided Families – Firms and Companies.	20	
V	<u>Tax Administration:</u> Income Tax Authorities – Assessment procedure – Collection and recovery of tax, refunds, penalty and procedures, appeals and revisions.	15	

Enriched Module:

Accounting Standards and IFRS converged Indian
Accounting Standards (Ind AS).

Reference Books:

1. Singhania, C.K., Direct Taxes, Taxmann Publications, New Delhi.
2. Lal B.B., Direct Taxes, Pearson Education, New Delhi.
3. Girish Ahuja and Ravi Gupta, Direct Taxes, Bharat Publications.
4. Gaur and Narang, Direct Taxes, Kalyani Publications.
5. Manoharan T.N., Direct Taxes, Snow White Publications

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Corporate Tax Planning and Management**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 405D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To make the students aware of the concepts, functions, processes and practices of corporate tax.

Course Outcomes: By the end of the course, students will be able:

- CO-1 The objective of the course is to make student aware of the concepts, functions, processes and practices of corporate tax.
- CO-2 Students are able to understand the benefits and perquisites of salaried persons.
- CO-3 It provides an understanding of the tax planning for firms and Hindu Undivided Family.
- CO-4 It provides an understanding of the tax planning on managerial decisions.
- CO-5 Students are able to understand the tax planning on foreign collaborations and joint ventures.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Tax Planning and Management – Types of Taxes – Concept – Objectives and factors to be considered for Tax Planning -Tax Avoidance - Tax Evasion – Tax Evasion in India Measures of the State for Tax Evasion	10	
II	Tax Planning for Salaried Persons: Definition of Salary – Benefits and perquisites – Profit in lieu of salary and tax planning avenues for salary income.	10	
III	Tax Planning for Firms and HUF: Partnership firm under income tax law – Provisions related to interest and remuneration paid to partner – Computation of partnership firms – Book profit – Set off and carry forward to losses of firms and taxation of HUF.	20	
IV	Tax Planning on Managerial Decisions: Own or Lease – Make or buy decisions	20	

	–Repair, Replace, Renewal or Renovation of Assets – Shutdown or Continue Decision.		
V	<u>Tax Planning on Foreign Income:</u> Selling in Domestic or Foreign Market – Avoidance of Double Taxation Agreement – Foreign Collaborations and Joint Ventures	15	

Enriched Module: IT Protocols- Online advertisements .

Reference Books:

1. Dr. V.K. Singhnia & Dr. KapilSinghania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, WishwaPrakashan, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **International Taxation Management**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 406D	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to enlighten the students with the Understand steps and procedures for regulating international marketing and corporate law and International Taxation Management.

Course Outcomes: By the end of the course, students will be able:

- CO 1 Understand the Legal Environment of International business.
- CO 2 Explain the basic principles of World Trade Organization.
- CO 3 Understand steps and procedures for regulating international marketing and corporate law.
- CO 4 Describe the agreement that relates the theories of international taxation in practice.
- CO 5 Develop an idea about corporate tax competition and coordination in the European Union.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Legal Environment of International business:</u> International Law and the world's legal system – International sales, credits and commercial transaction – sales contracts and excuses for non-performance – the documentary sale and terms of trade – the carriage of goods and the liability for air and sea carriers – Bank collections, trade finance and letters of credit – UN convention on contracts for international sale of goods.	15	
II	<u>Basic principles of WTO:</u> Laws governing access to foreign markets – regulating import competition and unfair trade – Imports, customs and Tariff law – the regulation of exports – Northern American free trade law – The European Union and other regional trade areas.	17	

III	<p><u>Regulations of the international market place:</u> international marketing law – sales representatives, advertising and ethical issues – licensing agreement and the protection of Intellectual property rights – host country regulation – Corporate law, taxation and currency risk – Nationalization – Expropriation and Privatization – Labour and employment discrimination law – Environmental law – Regulating the competitive environment.</p>	15	
IV	<p><u>International Taxation Theory:</u> The evolution of international taxation; description and extensions of the capital income effective tax rate literature – Empirical modeling of spatial interdependence in tax competition – Labor mobility and income tax competition – Optimal International Taxation in Practice – Globalization, multinationals and tax base allocation – advance pricing agreements as shifts in international taxation; Documentation of transfer pricing.</p>	15	
V	<p><u>Corporate tax competition and coordination in the European Union:</u> Corporate taxation in Europe – competitive pressure and cooperative targets – The economics of taxing cross border savings income – an application to the EU savings tax -Tax misery and tax happiness – a comparative study of selected Asian countries.</p>	18	

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. International Taxation Handbook – Policy, Practice, Standards and Regulation, Greg Gregoriou, Colin Read, CIMA Publishing, 2007
2. International business law – A transactional Approach —, Larry Dimatto, Lucien. J. Dhooge.
3. Dhooge.
4. International Business Law 5th Edition , Ray .A.August, Don Mayer, Michael Bixby,
5. International Business Law and Environment, Richard Schaffer, Filiberto August, Lucien. J. Dhooge, Beverley Earle, 7th Edition, South Western Cengage Learning, 2009.