

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
General, Tax, Computers
BUSINESS ECONOMICS-I

Total Hours: 60
Syllabus

SEMESTER-I
Paper Code: COMMC074
No. of Credits: 4

COURSE OUTCOMES:

Upon completion of the course the student able to

CO1: To know more about the National Income, Market Structure and Economic instabilities in the developing economies like India

UNIT -I Exchange:

Markets-meaning –types of markets –types of competitions –perfect competition –short run and long run equilibrium conditions-price and output determination under perfect Competition-time element –market period-short period and long period. Imperfect market-Monopoly-equilibrium in short run and long run-price and output determination-price discrimination under monopoly-monopolistic competition-selling costs –group equilibrium oligopoly–features-price rigidity-kinky demand curve.

UNIT-II Distribution:

Meaning and kinds of distribution –theories of distribution-marginal productivity theory of distribution-modern theory of distribution. Concept of rent – Ricardian theory of rent –quasi rent. Concept of wages-factors determining real wages-modern theory of wages. Concept of interest-gross interest and net interest-Neoclassical or loanable fund theory of interest-Liquidity preference theory of interest, concept of profit-gross profit and net profit. Theories of profit dynamic theory (Clark), Innovation theory (Schumpeter), Risk bearing (Hawley) and uncertainty theory (Knight)

UNIT-III Business Cycles:

Definitions-phases of business cycles-causes and consequences of business cycles-measures to solve the problems arising out of business cycle

UNIT-IV: National Income:

Meaning-definitions-concepts of national income-measurement-problems in measuring national income-importance

UNIT-V: International Trade:

Need for international trade –comparative cost theory-Heckscher ohlin theory-Balance of trade-

Balance of payment-Role of WTO in promoting international trade

Books for Reference:

1.Fundamentals of business economics- Dr.D.Mithani,V.S.R. Murthy

2.Business Economics:P.N.Chopra

3.Business Economics –A.V.R.Chary,V .Surender ,U.Ramesh

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax & Computers)
Financial Accounting-I

Total Hours: 60
Syllabus

SEMESTER-I
Paper Code:COMMC075
No. of Credits: 4

Course Learning Outcomes:

Upon completion of the course students will be able to learn

CO1 :To get the knowledge on fundamentals of accounting and principles and to develop the ability on basic accounting system.

CO2:To make it easier to locate any transaction recorded in the book of original entry.

CO3:To recognize the reason for the difference between bank balance as per cash book and pass book.

CO4:To know the knowledge about bank statements and errors.

CO5: To get the knowledge about Computerizing accounting and creating ledgers.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax & Computers)
Financial Accounting-I

Total Hours: 60
Syllabus

SEMESTER-I
Paper Code:COMMC075
No. of Credits: 4

Unit-I: Introduction to Accounting:

Lecture hours :10

Need for accounting- definition and scope of accounting- Book-keeping and accounting- Branches of accounting- advantages and limitations- accounting concepts and conventions. Accounting process –Accounting cycle-Accounting Equation- classification of accounts -rules of double entry-identification of financial transaction-journalizing- posting to ledgers- balancing of ledger accounts

Unit- II: Subsidiary books:

Lecture hours:12

Sub-division of Journal-preparation of subsidiary books-different types of Cash book-cash book with cash and discount columns, three column cash book, petty cashbook

Unit –III: Trail Balance and final accounts:

Lecturehours:20

Trail Balance: Meaning ,objectives, methods of preparation of Trail balance- Final accounts preparation of trading account, profit and Loss account and Balance sheet.

Unit-IV: Bank Reconciliation Statement:

Lecture hours:10

Bank Reconciliation Statement- need- reasons for difference cash book and pass book balances- problems on favorable and overdraft balances- ascertainment of correct cash book balance

Unit V Computerized Accounting:

Lecture hours:10

Meaning-advantages and disadvantages of Computerized accounting-Grouping of accounts creation of accounts-creating of inventory-stock groups-stock category-units of measure-stock items-types of vouchers –edit, delete of vouchers-voucher numbering-Customization of vouchers .

Reference books

1. S.P jain & K.L Narang – Financial Accounting
- 2 .Tally –C Nellaikannan

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

BUSINESS MATHEMATICS-I

Hours: 60

SEMESTER-I
Paper Code:COMMC076

No. of Credits:4

COURSE LEARNING OUTCOMES:

- CO1 To know about the meaning and concept of statistics.
- CO2 To learn the presentation of data in graphs, tables, charts.
- CO3 To get knowledge about the various methods of measures of central tendency.
- CO4 To know about the set theory and different progressions.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

BUSINESS MATHEMATICS-I

Hours: 60

SEMESTER-I
Paper Code:COMMC076

UNIT I:- INTRODUCTION TO STATISTICS:-

Meaning, Definition, importance and limitations of statistics, Collection of data – primary & secondary data – Schedule and Questionnaire – Frequency distribution.

UNIT II: PRESENTATION OF DATA:

Tabulation – Diagrammatic & Graphic presentation of data, Statistical system in India.

Significance of diagrams and graphs, difference between diagrams and graphs. General rules for constructing diagrams, types of diagrams:

One dimensional or bar diagrams- Simple, Sub-divided, Multiple, Percentage and Deviation Bars. Two dimension diagrams: i) Rectangles- sub-divided, percentage sub-divided rectangles. ii) Squares iii) Circles. Pie- Diagram, Histogram and Frequency Polygons, Ogives.

UNIT III:- MEASURES OF CENTRAL TENDENCY:-

Definition – Objectives & Characteristics of measures of central tendency – types of averages – arithmetic mean, Geometric mean, Harmonic mean – Median – mode – Quartiles – Deciles – Percentiles – Properties of good average & their applications – Combined mean.

UNIT IV: SET THEORY:-

Lecture Hrs: 25

Sets, subsets, types of sets, operations on sets – Venn diagram – Applications of set theory.

Progressions:- Arithmetic progression – Geometric progression – Harmonic progression.

Reference books:

B.M. Agarwal, Kalyani publishers.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to KrishnaUniversity)

DEPARTMENT OF COMMERCE
(General Common Core, TPP, BCAP)
Business Organization

Total Hours: 60

SEMESTER-I
Paper Code: COMMC077
No. of Credits:4

Learning outcomes:

- CO1 To get the knowledge about the basic concepts of business, trade and industry.
- CO2 To learn about the business functions and entrepreneurship and functions of entrepreneur.
- CO3 To learn about the forms of business organization sole proprietorship, partnership, and joint Hindu family.
- CO4 To get knowledge about the joint stock companies dealings.
- CO4 To know about the meaning and concept of company and different types of documents like MOA and AOA.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General Common Core, TPP, BCAP)
Business Organization

Total Hours: 60

SEMESTER-I
Paper Code: COMMC077
No. of Credits:4

Unit-I – Introduction Concepts of Business, Trade , Industry and Commerce – Features of Business –Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

Unit II- Business Functions and Entrepreneurship Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies

Unit-IV- Joint Stock Company Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies -Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company IncorporationPreparation of important Documents for incorporation of Company –Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

1. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
- 2.Himalaya Publishing House – S.A Sherlekar, KhushpatS.Jain ,Y. Mallikarjun, Apexa V. Jain

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

(TPP)

INCOME TAX -I

Total Hours:60hrs
Syllabus

SEMESTER-I
Paper Code:COMMCO78

COURSE LEARNING OBJECTIVE:

Upon completion of the course, students will be able to:

- CO1: Know what is tax, its objectives, income tax & different heads under it.
- CO2: Compute residential status and incidence of tax.
- CO3: To know about exempted incomes under income tax.
- CO4: Compute the income from Salary with deductions u/s 16
- CO5: Compute the income from House Property with deductions u/s 24

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

(TPP)

INCOME TAX -I

Total Hours:60hrs
Syllabus

SEMESTER-I
Paper Code:COMMCO78

Unit-I Introduction:

An Overview of Indian Tax System – Type of Taxes: Direct and Indirect taxes – Union list and State list – Tax Rates – Tax Evasion vs. Tax Avoidance - PAN (Theory only).

Unit-II: Concepts of Income Tax:

Income, Person, Assessee, Assessment year, Capital and Revenue Receipts - Residential Status and Incidence of tax of Individual. (Problems on residential status and incidence of tax)

Unit-III: Exempted Incomes

Incomes Exempted from tax u/s 10 - Agricultural Income and tax treatment (problems on treatment of agricultural income).

Unit-IV: Income from Salary:

Meaning - Allowances - Perquisites - Profits-in-lieu of Salary - Deductions from Salary Income - Computation of Salary income and qualified savings eligible for deduction u/s 80 C (problems on computation of income from salaries).

Unit-V: Income from House Property

Meaning, annual value, let-out/self occupied/deemed to be let-out house, deemed ownership, coownership, deductions from annual value and computation of income from house property (problems on computation of income from house properties).

Reference Books:

1. Students Guide to Income tax– Vinod K Singhania, Taxmann publications
2. Direct taxes - Law & practice – Girish Ahuja, Dr. Ravi Gupta, Bharat
3. Direct taxes - Law & practice – B B Lal – Pearson

MARISSTELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to KrishnaUniversity)

DEPARTMENT OF COMMERCE
(General ,Tax, Computers)

Financial Accounting-II

Total Hours: 60

SEMESTER-II
Paper Code: COMMC080
No. of Credits:4

COURSE LEARNING OBJECTIVES:

- **CO1** To understand the special features of consignment business, meaning of the terms consignor and consignee.
- **CO2**To understand the concept of depreciation and how to calculate depreciation amounts.
- **CO3** To understand discounting, endorsing, dishonor, renewal and retiring of the bills
- **CO4** To know joint ventures and single entry

MARIS STELLA COLLEGE, VIJAYAWADA
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, Computers)
BUSINESS MATHEMATICS-II

Syllabus
Total Hrs.60

Semester: II
Paper code: COMMC081
NO OF CREDITS: 4

Course Learning outcomes:

Upon Completion of the course the student able to

- CO1 To compute the various dispersion methods.
- CO2 To learn the meaning of skewness and compute the different methods of skewness.
- CO3 To get knowledge about the various methods of measures of Relation.
- CO4 To know about the various types of matrices.

MARIS STELLA COLLEGE, VIJAYAWADA
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, Computers)
BUSINESS MATHEMATICS-II

Syllabus
Total Hrs.60

Semester: II
Paper code: COMMC081
NO OF CREDITS: 4

UNIT – I MEASURES OF DISPERSION: Lecture hrs: 30
Meaning – Definitions – objectives of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation- Co – efficient of Variation – Combined Deviation.

UNIT – II SKEWNESS Lecture hrs: 10
Definition and objectives of Skewness and Karl Pearson's and Bowley's measures of Skewness.

UNIT – III MEASURES OF RELATION Lecture hrs: 25
Meaning, definition and use of correlation - Types of correlation, Karl Pearson's Correlation – Spearman's Rank Correlation – Probable error.
Meaning and utility of Regression Analysis, comparison between Correlation and Regression, Regression equations – Interpretation of Regression co-efficient.

UNIT –IV MATRICES Lecture hrs: 10
Meaning – Types of Matrices – Algebra of Matrices (Addition, Subtraction and Multiplication), Adjoint of Matrix, finding Inverse of a matrix by using adjoint matrix – Matrix Determinants, Minor, co-factor.

REFERENCE BOOKS:

1. Business Statistics - A.C.VAID
2. Quantitative Techniques - S.L.AGARWAL, S.L.BHARDWAJ

MARISSTELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to KrishnaUniversity)
Department of commerce

PRINCIPLES OF MANAGEMENT

Total Hours: 60
Paper Code: COMMC082

SEMESTER-II
No. of Credits:4

COURSE LEARNING OUTCOMES:

Upon completion of the course the students able to

- CO1 To discuss about the fundamentals of staffing.
- CO2 To learn about the fundamentals of directing and principles of directing and theories of motivation.
- CO3 To know about the leadership theories and communication networks and barriers.
- CO4 To understand the meaning of controlling and controlling techniques.

MARIS STELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
Department of commerce

PRINCIPLES OF MANAGEMENT

Total Hours: 60

Paper Code: COMMC082

SEMESTER-II

No. of Credits:4

UNIT –I: STAFFING:

Lecture Hours: 20

Fundamentals of Staffing-Systems approaches to staffing- Manpower planning – Recruitment and selection –Selection tests-Interview –Placement and Induction –Training and Development –Training methods –Transactional Analysis –Organization Development – Evaluation of Training Effectiveness-Performance Appraisal –Obstacles to effective appraisal system-Appraisal for promotion.

UNIT –II: DIRECTING:

Lecture Hours: 10

Fundamentals of Directing –Principles of Direction –Human factor and Directing – Managerial Models-Motivation –Motivation and Behavior- Theories of Motivation –Job Enrichment –Motivational pattern in Indian organizations-Incentives –Morale.

UNIT –III: LEADERSHIP AND COMMUNICATION: Lecture Hours: 20

Leadership –Importance –Leadership Theories –Leadership Styles-Likert's Management System- Managerial Grid-Leadership styles in Indian Organization –Functions of Communication-Communication symbols- Communication network-Forms of Communication –Orders- Measuring Effectiveness of Communication –Barriers in Subordinates-Making Communication Effective.

UNIT –IV: CONTROLLING:

Lecture Hours: 10

Controlling and other functions-Importance of Control- Steps in Controlling-Behavioral Implications of Control-Controlling and Management by Exception –Control areas-Control Techniques – Budget and Budgetary control-Benefits and problems in Budgetary Control- PERT /CPM- Control Trough Return on Investment-Management Information System.

Reference Books:

1. Business Organization and Management: R.K Sharma & Shashi K. Gupta
2. Industrial Organization and Management: R.K Sharma & Shashi K. Gupta
3. Principles and Practice of Management: L.M Prasad

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to KrishnaUniversity)

DEPARTMENT OF COMMERCE
(TAX)

INCOME TAX - II

Total Hours: 60
Syllabus

SEMESTER-II
Paper Code:COMMC83
No. of Credits:4

COURSE LEARNING OUTCOMES:

- To understand the difference between revenue and capital.
- Students will be able to learn constituent of business or profession which incomes are chargeable under this head
- Students will be able to learn the conditions and computation of capital gains, other sources and clubbing of incomes
- Students will be able to learn the clubbing of incomes.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)

INCOME TAX - II

Total Hours: 60
Syllabus

SEMESTER-II
Paper Code:COMMC83
No. of Credits:4

UNIT-I: CAPITAL AND REVENUE INCOMES

Lecture Hrs:5

Receipts- capital and revenue expenditure- features of capital and revenue income.

UNIT-II: DEPRECIATION AND PROFITS AND FROM BUSINESS OR PROFESSION

Lecture Hrs:15

Depreciation- requisites for depreciation- computation of depreciation – block of assets- charging provisions u/s 28- computation of business income- admissible deductions- general deductions- expressly disallowed deductions- computation of professional incomes.

UNIT-III: INCOME FROM CAPITAL GAINS

Lecture Hrs:7

Chargeability(45)- definition- exemption- computation of long term capital gains and short term capital gains- treatment of losses- exemption u/s 54 for various assets.

UNIT-IV: INCOME FROM OTHER SOURCES

Lecture Hrs:12

Chargeability- general incomes and specific incomes- deductions from various incomes- casual incomes- amounts not deductible.

UNIT-V: CLUBBING OF INCOMES

Lecture Hrs:10

Deemed transfers- deemed incomes-section 64- liability of person in respect of income included in the income of another person- aggregation of income- set off of losses, carry forward of losses.

UNIT-VI: DEDUCTIONS FROM GROSS TOTAL INCOME U/S 80

Lecture Hrs: 10

Concept of gross total income- deduction in respect of certain payments- deduction in respect of certain incomes-other deductions, rebates, relief's u/s88

REFERENCE BOOKS:

1. Systematic Approach to Income Tax - Girish Ahuja and Ravi Gupta
Students Guide to Income Tax - Vinod Singhanian

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

Subject: Commerce

SEMESTER-II

Title of the paper: Business Environment

Paper code: COMMC084

COURSE LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

- CO1 Explain the meaning of business environment and describe the importance and types of business environment.
- CO2 Demonstrate an understanding of economic growth and balanced regional development.
- CO3 Understand about Rostov's stages of economic development, 5 year plans.
- CO4 To become familiar with new industrial policy, union budget and RBI.
- CO5 To gain an understanding about the concept of social, political, legal environment

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

Subject: Commerce

SEMESTER-II

Title of the paper: Business Environment

Paper code: COMMCO84

UNIT-I: Overview of Business Environment:

Business Environment-Meaning –Macro and Micro Dimensions of Business Environment-
Economic-Political-Social-Technological-Legal-Ecological-Cultural-Demographic-Changing
Scenario and implications-Indian Perspective –Global Perspective.

UNIT-II: Economic Growth:

Meaning of Economic Growth-Factors influencing Development-Balanced Regional
Development.

UNIT-III: Development and Planning:

Rostov's stages of economic development-Meaning-Types of Plans-Main objects of planning
in India-NITI Ayog and National Development Council- Five year plans.

UNIT-IV: Economic Policies:

Economic Reforms and New Economic Policy –New Industrial Policy- Competition Law –
Fiscal Policy –Objectives and limitations – Union budget-Structure and importance of
Union budget-Monetary policy and RBI.

UNIT-V: Social, Political and Legal Environment:

Concept of Social Justice-Schemes – Political stability –Legal changes.

Reference Books:

1. Rosy Joshi and Sangam Kapoor: Business Environment.
2. Dr. Ravindranath Badi : Business Environment. Himalaya Publishing House.
3. K. Chandra Sagar : Business Environment.. Himalaya Publishing House.
4. K .Aswanthappa : Essentials of Business Environment.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

PRINCIPLES OF BANKING

Total Hours: 50

SEMESTER-III
Paper Code:COMMC015
No. of Credits:3

COURSE LEARNING OUTCOMES:

Upon Completion of the course the student able to

- CO1 To get knowledge about the meaning of bank, types of banks, functions of commercial banks and role of commercial banks in India.
- CO2 To discuss about the different types of banks like IFCI, IDBI, ICICI, NABARD, SIDBI.
- CO3 To get knowledge about the Indian money market structure and composition Indian capital market.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

PRINCIPLES OF BANKING

Total Hours: 50

SEMESTER-III
Paper Code:COMMC015
No. of Credits:3

UNIT- I: INTRODUCTION TO BANKING:

Lecture hrs: 19

Types of Banks- Banking system: Branch Banking- Unit Banking- Group Banking- Correspondent Banking- Deposit Banking- Mixed Banking- Investment Banking- Organized and Unorganized sectors.

Commercial Banks- Types, Functions and Credit creation. Nationalisation and achievements of Nationalisation. Banking sector Reforms-Impact of Reforms. Innovation in Banking: Electronic Banking- Online & Offshore Banking, Credit cards.

UNIT – II: TYPES OF BANKING:

Lecture hrs: 23

Indigenous Banking: Operation- Defects of Indigenous Bankers. RBI- Functions and Banking Commission. Co-operative Banking Institution: Structure, NABARD and its functions. Regional Rural Banks: Functions, Problems and Activities. Role of Exchange Banks in Foreign Trade. Development of Financial Institutions- Functions and structure, growth, emerging Financial Intermediaries- Public Sector Development- Financial Institutions, Functions of IFCI, IDBI, ICICI, SIDBI and SFC'S.

UNIT –III: FINANCIAL SERVICES:

Lecture hrs: 15

Indian Money Market- Structure, Composition, Characteristics and Weakness- Reforms of Indian Money Market- Bill Market and RBI- Indian Capital Market: Composition and Growth. Primary Market and Secondary Market, Capital Market Reforms in India- Non-Banking Finance Companies(NBFC'S) in the Capital Market. Merchant Banking and Financial Services.

REFERENCE BOOKS:

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|--------------------------------------|-------------------------|
| 1. Banking Theory and Law & Practice | S.N.Maheswari, R.R.Paul |
| 2. Theory of Banking | S.V.Vasudevan |
| 3. Banking | T.N.Chhabra |

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

BUSINESS MATHEMATICS-III

Total Hours: 72

SEMESTER-III
Paper Code:COMMC050
No. of Credits:4

Course Learning outcomes:

Upon completion of the course the student able to

- CO1 To compute the various methods of time series analysis and decomposition of time series.
- CO2 To compute the different methods of probability and theoretical distribution of data.
- CO3 To get knowledge about the meaning and significance of linear programming and compute different methods.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

BUSINESS MATHEMATICS-III

Total Hours: 60

SEMESTER-III
Paper Code:COMMC050
No. of Credits:4

UNIT-I ANALYSIS OF TIME SERIES

Lecture Hrs:20

Meaning & Utility of time series analysis- Components of Time Series- Secular Trend, Seasonal Variation, Cyclical Variation, irregular Variation Measurement of trade and Seasonal variations- Utility of time series- Decomposition of Time Series- Deseasonalisation of data.

UNIT-II PROBABILITY

Lecture Hrs:20

Theories of Probability- Addition, Multiplication and Conditional Laws of Probability- Binomial Distribution, Poisson Distribution and Normal Distribution.

UNIT-III LINEAR PROGRAMMING

Lecture Hrs:20

Meaning, definition and importance of linear programming- Graphic method on maximization problems and minimization problems, simplex method- a) General or primal Linear programming problems b) Quality Linear Programming Problems based on maximization and Minimization problems.

REFERENCE BOOKS:

1. Quantitative Techniques -Obul Reddy, Chikkodi, Satya Prasad
2. Quantitative Techniques - Digambar Patri, D.N.Patri.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
TAXATION-I

Hours: 60
Syllabus
No. of Credits: 4

SEMESTER-III
Paper Code:COMMC051

Course Learning outcome

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

- **CO1** Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses; and different types of taxes, Exempted Incomes,
- **CO2** Distinguish sources of income
- **CO3** Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making;
- **CO4** Address tax situations for a variety of taxpayers, such as salaries persons, home and rental property owners, farmers etc.,
- **CO5** Able to learn calculation of vat liability ,service tax liability

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
TAXATION-I

Hours: 60
Syllabus
No. of Credits: 4

SEMESTER-III
Paper Code:COMMC051

UNIT I INTRODUCTION:-

Taxes - Meaning - Need for and Rationale of taxes – Direct and Indirect taxes – Constitutional Provisions on taxation – Union List- State list – Taxes rates- Blanket rate method – Slab rate method- Surcharge – Cess- Progressive V/S Regressive taxes – An Overview of Taxation System in India.

UNIT II: INCOME- TAX:-

Basic concepts: Income – Total Income - Casual Income – Person – Assessee – Assessment year, Previous year – Agricultural Income – Exempted Incomes.
Basis of charge: Residential status of individual, Hindu undivided family, Partnership firm, company and any other persons – Incidence of Tax – Scope of Total Income.

UNIT III: INCOME FROM SALARIES:-

Income from Salaries – Features of Salary- Allowances – Perquisites- Profits in lieu of salary- Deductions from Salary under section 16.

UNIT IV: INCOME FROM HOUSE PROPERTY:-

Chargeability – Annual value- Types of house property- Deductions under section 24 – Determination of House property.

UNIT V: DEPRECIATION:-

Requisites for depreciation – Block of assets – Computation of depreciation.

UNIT VI: SERVICE TAX AND VAT:-

Service Tax Act, 1994: Introduction – Meaning of Service – Classification of Taxable Services – Valuation of Taxable services.

AP VAT Act, 2005 Statement of Objectives and Reasons – Definitions – Business casual trader, Dealer, Input Tax, Output Tax, Place of Business, Tax Invoice Total Turnover Tax – Computation of Taxable Turnover.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

(Tax)

INCOME TAX PRACTICE AND PROCEDURES

Total Hours:60

Syllabus

SEMESTER-III

Paper Code:COMMC052

No. of Credits:4

COURSE LEARNING OUTCOME:

Upon completion of the course, students will be able to:

- CO1 Compute the total income and tax liability of an Individual and to analyze the legitimate ways of tax planning.
- CO2 Compute the total income and tax liability of Hindu Undivided Family and to analyze the legitimate ways of tax planning.
- CO3 Compute the total income of a company.
- CO4 To know about the various authorities under income tax.
- CO5 Know the various penalties on offences and prosecution.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(GENERAL, TAX & COMPUTERS)

ADVANCED ACCOUNTING-I

Total Hrs: 60

SEMESTER-III
Paper Code:COMMC056

No. of credits:4

COURSE LEARNING OUTCOME:

Upon Completion of the course the student will able

- CO1 To know about the royalties and accounting treatment in the books of books of both the parties.
- CO2 To know the meaning of hire purchase and accounting treatment in the books of hire purchaser and hire vendor
- CO3 To know about the single entry system and ascertainment of profits.
- CO4 To understand the meaning, partnership deed and preparation of profit and loss appropriation account.

MARIS STELLA COLLEGE, VIJAYAWADA -8
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DEPARTMENT OF COMMERCE
(GENERAL, TAX & COMPUTERS)

ADVANCED ACCOUNTING-I

UNIT-I ROYALTIES

Lecture Hrs: 15

Royalties – Explanation of terms – Accounting treatment in the books of both the Parties- Sublease.

UNIT-II HIRE PURCHASE SYSTEM

Lecture Hrs: 15

Features – Accounting treatment in the books of Hire Purchaser and Hire Vendor – Default and Repossession.

UNIT – III SINGLE ENTRY SYSTEM

Lecture Hrs: 10

Features – Ascertainment of profits – Statement of Affairs.

UNIT-IV PARTNERSHIP ACCOUNTS

Lecture Hrs: 20

Legal provisions in the absence of Partnership Deed – Fixed and Fluctuating Capitals
Profit and Loss Appropriation Account – Accounting Treatment of Goodwill and
Admission of a partner- Accounting Treatment of Retirement and Death of a partner-
Dissolution of Firm.

REFERENCE BOOKS:

ADVANCED ACCOUNTANCY: S.JAIN & K.L.NARANG

ADVANCED ACCOUNTANCY: M.RADHA SWAMY & R.L.GUPTA

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to KrishnaUniversity)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

LAW OF BANKING

Total Hours: 50

SEMESTER-IV
Paper Code: COMMC021
No. of Credits: 3

COURSE LEARNING OUTCOMES:

Upon Completion of the course the student able to

- CO1 To get knowledge about the relationship between banker and customer.
- CO2 To discuss about the various types of deposit accounts.
- CO3 To get knowledge about the Negotiable Instruments act. Collecting and paying banker functions.
- CO4 To discuss about the loans against securities.
- CO5 To learn about the Garnishee order, pledge, hypothecation and Mortgage.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

LAW OF BANKING

Total Hours: 50

SEMESTER-IV
Paper Code: COMMC021
No. of Credits: 3

UNIT -I RELATIONSHIP BETWEEN BANKER AND CUSTOMER:

Lecture hrs: 10

Definition of Banker and Customer- General Relationship between Banker and Customer- Special relationship between Banker and Customer- Banker's duty of maintaining secrecy- Banker's Lien- Right of set off- Closing of customer's account- Effects of wrongful dishonor of cheques.

UNIT -II VARIOUS TYPES OF DEPOSIT ACCOUNTS AND APECIAL ACCOUNTS:

Lecture hrs:10

Various types of deposits- Various types of customer accounts- Pass Book.

UNIT –III NEGOTIABLE INSTRUMENTS ACT:

Lecture hrs: 10

Types and features of negotiable instruments- Promissory note- Bills of Exchange, Cheques, Drafts- Crossing of Cheques- Types of crossing- Endorsement: Types and essential features of endorsement- Payment of cheques- Liabilities of Paying Banker- Liabilities of Collecting Banker-Statutory protection of Collecting Banker.

UNIT- IV LOANS AGAINST SECURITIES:

Lecture hrs: 10

General principles of sound lending- Qualities of good security- protection to be taken while advancing loans against goods- Document of title to goods- Life Insurance Policies- Stock Exchange Securities- Fixed Deposits Receipts- Book Debts- Real Estates, Supply of Bills.

UNIT –V RULE IN CLATON'S CASE:

Lecture hrs: 10

Garnishee Order- Methods of creating charges- Pledge- Hypothecation- Lien- Assignment of Mortgage- Equitable Mortgage- Legal Mortgage- Deposit mobilization.

REFERENCE BOOKS:

- | | |
|-------------------------------------|-------------------------|
| 1 Banking Theory and Law & Practice | S.N.Maheswari, R.R.Paul |
| 2.Theory of Banking | S.V.Vasudevan |
| 3. Banking | T.N.Chhabra |

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

BUSINESS MATHEMATICS-IV

Total Hours:70

SEMESTER-IV
Paper Code:COMMC053
No. of Credits:4

Course Learning outcomes:

Upon Completion of the course the student able to understand

- CO1 To compute the various methods of index numbers.
- CO2 To learn the meaning of CALCULUS and different methods of differentiation.
- CO3 To get knowledge about the Integration meaning and different integration methods.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

BUSINESS MATHEMATICS-IV

Total Hours:60

SEMESTER-IV
Paper Code:COMMC053
No. of Credits:4

UNIT-I: INDEX NUMBERS

Lecture Hrs:20

Meaning, definition and importance of index numbers- methods of construction of index numbers- price index numbers – quantity index numbers- cost of index numbers- a) cost of living index number i) aggregate expenditure method or weighted average method ii) family budget method or method of weighted price relative- limitations of index numbers.

UNIT-II : CALCULUS

Lecture Hrs:20

Differentiation – limits, different modes of differentiation, simple problems of Maxima and Minima.

UNIT-III: INTEGRATION

Lecture Hrs:20

Elementary knowledge- meaning, definition – types, indefinite integration, integration by substitution, integration through partial fraction, integration through by-parts- simple problems of definite integrals.

REFERENCE BOOKS:

1. Quantitative Techniques -Obul Reddy, Chikkodi, Satya Prasad
2. Quantitative Techniques - Digambar Patri, D.N.Patri.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General)

TAXATION -II

Total Hours: 60

SEMESTER-IV
Paper Code: COMMC054
No. of Credits: 4

COURSE LEARNING OUTCOME:

Upon completion of the course, students will be able to:

- CO1 Compute business income.
- CO2 Compute Capital Gains.
- CO3 Compute income from Other Sources.
- CO4 Compute total income of an Individual.
- CO5 Compute Wealth tax.
- CO6 Discuss about Customs and Excise duty.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General)

TAXATION -II

Total Hours: 60

SEMESTER-IV
Paper Code: COMMC054
No. of Credits: 4

UNIT I: PROFITS AND GAINS FROM BUSINESS OR PROFESSION: Lect hrs : 12

Charging Provisions u/s 28 – Computation of Business Income – Admissible deductions – General deductions – expressly disallowed deductions – Computation of Professional incomes.

UNIT II: INCOME FROM CAPITAL GAINS: Lecture hrs : 10

Scope of charge – Basis of charge – Computation of Capital gain – Exempted capital gain – Treatment of capital losses.

UNIT III: INCOME FROM OTHER SOURCES: Lecture hrs : 7

General incomes – Specific incomes – Deductions.

UNIT IV: ASSESSMENT OF TOTAL INCOME OF INDIVIDUALS:

Lecture hrs : 8

Deductions from Gross Total Income applicable to individuals. Computation of Tax – Preparation of Return of income – Self Assessment.

UNIT V: WEALTH – TAX:

Lecture hrs : 15

Charge of Wealth Tax – Valuation Date – Location of Assets – Meaning – Deemed Assets – Exempted Assets – Net Wealth – Computation of Net Wealth Valuation of Assets.

UNIT VI: CUSTOMS AND EXCISE:

Lecture hrs : 10

Central Excise Duty: Definition – Taxable Event under Central Excise – Types of duties – Classification – Valuation.

Customs Duty: Important definitions – Goods, Import, Export, Importer, Exporter, Terminal Waters, India. Bill of Entry – Import and export Procedure – Types of duties – Inclusions and Exclusions.

REFERENCE BOOKS:

1. Elementary Income Tax -Gaur and Narang.
2. The Service Tax Act - J.K.Mittal.
3. The A.P.VAT Act - Thirupal and Murali Prasad Rao

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)
INCOME TAX AND WEALTH TAX

Total Hours: 60

SEMESTER-IV
Paper Code: COMMC055
No. of Credits: 4

Course Learning Outcomes:

Upon completion of the course, students will be able to:

- CO1 Compute total income of partnership firms under section 184 and 185 and Association of firms.
- CO2 To know basics and various officers.
- CO3 To know about the various assets.
- CO4 To compute the value of assets.
- CO5 To compute wealth tax.
- CO6 To know about the assessment procedure under income tax.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)
INCOME TAX AND WEALTH TAX

Total Hours: 60

SEMESTER-IV
Paper Code: COMMC055
No. of Credits: 4

UNIT-1 : ASSESSMENT OF PARTNERSHIP FIRMS

Lecture hrs:12

Computation of total income for partnership firms- PF AOP , PF AF , assessment of partnership firms as such, set off and carry forward of losses. Deductions allowed, Assessment of partnership firms as association of persons, Computation of tax in case of PF AOP—Tax planning for partnership firms.

UNIT-II: PRELIMINARY AND BASIC CONCEPTS

Lecture hrs:10

Introduction, definition- Assessee, assessing officer, assessment year, assets, company, co-operative society, Net wealth, Principal Officer, valuation date, valuation officer, Charge of tax- Person liable to wealth tax.

UNIT-III: ASSETS, DEEMED ASSETS AND EXEMPTED ASSETS

Lecture hrs:12

Introduction, concept of asset, nature of assets, Guest house, Residential house, Farm House, Jewellery, Yatches, Boats and aircrafts, Urban land and cash in hand, Location of assets and debts- Deemed assets, exempted assets.

UNIT-IV: VALUATION OF ASSETS

Lecture hrs:10

Introduction, valuation of self occupied Residential House, valuation of Building, valuation of assets of business, valuation of interest in firm of association of association of persons, valuation of life interest, valuation of Jewellery.

UNIT-V: COMPUTATION OF WEALTH TAX LIABILITY

Lecture hrs: 5

Introduction, Incidence of tax, computation of net wealth, debt owed, debts deductible and not deductible, Rounding off net wealth, basic exemption, tax rate, steps in computing wealth tax.

UNIT-VI: ASSESSMNT

Lecture hrs:5

Assessment procedure of wealth tax, filing of returns, liability to assessment in special cases.

Reference books:

1. Wealth tax : V.P.Gaur and Narang – Kalyani publishers
2. Income Tax Law and Practice: V.P.Gaur and Narang

MARIS STELLA COLLEGE, VIJAYAWADA-8.
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(GENERAL, TAX & COMPUTERS)

ADVANCED ACCOUNTING- II

Total Hrs: 60

SEMESTER-IV
Paper Code:COMMC057
No. of credits:4

Course Learning Outcomes:

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

- CO1 Compute the profit or loss of Branch.
- CO2 Compute the profit or loss of Departments.
- CO3 Know the basics of Company Accounts including forfeiture and capital Reserve.

MARIS STELLA COLLEGE, VIJAYAWADA-8.
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(GENERAL, TAX & COMPUTERS)

ADVANCED ACCOUNTING- II

Total Hrs: 60

SEMESTER-IV
Paper Code:COMMC057
No. of credits:4

UNIT – I BRANCH ACCOUNTS

Lecture Hrs: 20

Branch selling goods for cash and credit – Goods sent to Branch at Invoice price – Stock and Debtors system – Independent branches – Incorporation of branch accounts In Head Office books (excluding foreign branches)

UNIT II DEPARTMENTAL ACCOUNTS

Lecture Hrs: 10

Need – Features – Basis for Allocation of Expenses, treatment of Inter – Departmental Transfer at cost or selling price – Treatment of Expenses that cannot be allocated Preparation of Departmental profit and loss.

UNIT III COMPANY ACCOUNTS

Lecture Hrs: 30

Issue of Shares at Par, Premium and at Discount – Forfeiture and Reissue of Shares – Rights issue (Theory only) – Recording of transactions relating to issue of shares using computers.

Issue and Redemption of Debentures – Redemption out of profits – sinking fund method. Recording of transaction relating to issue and redemption of debentures using computers.

Underwriting of Issue of Shares (simple problems)

REFERENCE BOOKS:

ADVANCED ACCOUNTANCY: S.JAIN & K.L.NARANG

ADVANCED ACCOUNTANCY: M.RADHA SWAMY & R.L.GUPTA

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

AUDITING

Hours: 60

SEMESTER-V

Paper Code:COMMCO28

No. of Credits:3

Course Learning Outcomes:

Upon completion of the course the student able to

- CO1 To know about the basic concept of auditing, types of audit and audit procedure.
- CO2 To know about the appointment, qualifications, disqualifications, and removal of an auditor.
- CO3 To understand the concept of reserves and different types of reserves.
- CO4 To learn about the meaning of dividend and conditions for declaration of dividends.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

AUDITING

Hours: 60

SEMESTER-V
Paper Code:COMMCO28

No. of Credits:3

Unit –I

lecture hrs:15

Meaning, definition and objectives of Auditing, types of audit , and process and procedure, audit planning and programming , preliminaries in commencing a new audit- internal check-internal audit and internal control.

UNIT- II

lecture hrs:15

Verification and valuation of assets and liabilities, qualifications and disqualifications, appointment and removal of company auditor, duties and rights of company auditor- liabilities of a company auditor, preparation of an audit report.

UNIT- III

lecture hrs:15

Reserves, promotion of specific reserves- auditor's duty- types of reserves – general reserve – reserve fund – capital reserve – secret reserve – creation of secret reserve – duties of an auditor.

UNIT-IV

lecture hrs:15

Meaning of the term- sources and methods of dividend – payments – conditions for declaration of dividends out of reserves- procedures of payments of dividends – Capital profits – audit of dividends- legal decisions – regarding profits and dividends.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)
Business Law-I

Total Hours: 60

SEMESTER-V
Paper Code: COMMC058
No. of Credits: 3

Course Learning Outcomes:

Upon completion of the course the student able to

- CO1 To discuss about the concepts of contract, offer, acceptance, consideration, consent.
- CO2 To get knowledge about the discharge of contracts and breach of contracts.
- CO3 To know about the consumer protection act.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)
Business Law-I

Total Hours: 60

SEMESTER-V
Paper Code: COMMC058
No. of Credits: 3

Unit-I: Contract Act:

Lecture hours: 25

1. Agreement and Contract: Definition and meaning- Essentials of valid contract- types of contracts.
2. Offer and Acceptance: Definition- Essentials of a valid offer and acceptance- communication and revocation of offer and acceptance.
3. Consideration: Definition and importance- Essentials of valid consideration- the Doctrines of 'Stranger to Contract' and 'Consideration, No Contract'- Capacity to contract- special rules regarding minor's agreements.
4. Consent: Free Consent- Flaw in Consent: Coercion- Undue influence- Fraud- Misrepresentation and Mistake.

Unit-II: Discharge of a Contract:

Lecture hours: 25

1. Legality of object and consideration: illegal and immoral agreements-agreements opposed to public policy.
2. Agreements expressly declared to be void- wagering agreements and contingent contracts.
3. Discharge of a contract- various modes of discharge of a contract- performance of contracts.
4. Breach of contract- types- remedies for a breach of a contract.

Unit-III: Consumer Protection Act:

Lecture Hours: 10

1. Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant- rights of consumers- consumer protection councils- consumer redressal agencies- penalties for violations.

Reference Books:

1. Business Law- N.D. Kapoor; Sultan Chand
2. Business Law- K.C. Garg and V. K. Sareen; Kalyani Publishers

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

CORPORATE ACCOUNTING-1

Hours: 60

SEMESTER-V
Paper Code:COMMCO59

No. of Credits:3

Course Learning Outcomes:

The students should be able to:

- CO1 Understand an overview of Indian Accounting Standards.
- CO2 Understand about goodwill and its adjustments in the books of a partnership business.
- CO3 Understand the concept of issue of bonus shares.
- CO4 To learn about the accounts of Insurance Companies.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE

CORPORATE ACCOUNTING-1

Hours: 60

SEMESTER-V
Paper Code:COMMCO59

No. of Credits:3

UNIT I: Accounting Standards:

Lecture hrs:15

Accounting Standards – Need and importance –An overview Of Indian Accounting Standards

UNIT II: Valuation of Goodwill and Shares:

Lecture hrs:15

Valuation of Goodwill – need and methods – Normal profit Method, Super Profits Method – Capitalization Method. Valuation of Shares – Need for valuation – Methods of Valuation- Net assets method, Yield basis method, Fair value method.

UNIT III: Issue of Bonus shares:

Lecture hrs: 15

Provisions of company's act and SEBI guide lines – accounting treatment.

UNIT IV: Accounts of Insurance Companies:

Lecture hrs:15

Life Insurance Companies- Preparation of Revenue Account, Profit and loss account, Balance Sheet. General Insurance – preparation of final accounts- with special reference to fire and marine insurance only.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

COST AND MANAGEMENT ACCOUNTING-I

SEMESTER-V

Total Hrs: 60

Paper Code:COMMCO60
No. of credits:3.

Course Learning outcomes:

Upon completion of the course the student able to

- CO1 To know about the meaning, concept of management accounting and relationship between cost and financial accounting and preparation of cost sheet.
- CO2 Compute various pricing methods.
- CO3 Compute various labour cost methods.
- Compute allocation and apportionment of overheads

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

COST AND MANAGEMENT ACCOUNTING-I

Total Hrs: 60

SEMESTER-V
Paper Code:COMMCO60
No. of credits:3.

UNIT-1 Introduction Lecture hours: 15

Cost Accounting: definitions, feature, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, feature, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting: preparation of cost sheet.

UNIT-II Elements of Costs Lecture hours: 15

Material Cost: direct and indirect material cost, inventory control techniques – stock levels, EOQ, ABC analysis. Issue of materials to production – pricing methods – FIFO, LIFO with base stock, average methods.

UNIT-III Labor cost Lecture hours: 15

Direct and indirect labor cost – methods of payment of wages including incentive planes – Halsey and Rowan plans, Tailors Piece Rate method.

UNIT-IV Overheads Lecture hours: 15

Features, classification, methods of allocation and apportionment of overheads.

Reference Books:

- | | | |
|---------------------------------------|------------------|---------------------|
| 1. Costing and management Accounting: | Jain and Narang, | Kalyani publishers |
| 2. Costing and management Accounting: | M.N Arora, | Himalaya publishers |
| 3. Management Accounting: | Sarma and Gupta, | Kalyani publishers |
| 4. Management Accounting | S.P Gupta | S.Chand C |

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
ADVANCED CORPORATE ACCOUNTING-1

Hours: 60

SEMESTER-V
Paper Code:COMMCO61
No. of Credits:4

COURSE LEARNING OUTCOME

Upon successful completion of the course you will be able to

- CO1 Understand the legal requirements relating to presentation of accounts by a holding company, preparation of consolidated balance sheet of holding and its subsidiaries, understand important factors and their accounting treatment such as minority interest cost of control, pre and post acquisition profits.
- C02 Acquire the knowledge the concept of human assets in organization, analyze the approaches and methods of human resource accounting
- CO2 Learn the techniques adopted when inflation affects the cost of business and able to learn different techniques in inflation accounting and preparation of income statement and balance sheet.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
ADVANCED CORPORATE ACCOUNTING-1

Hours: 60

SEMESTER-V
Paper Code:COMMCO61

No. of Credits:4

Unit-I: The Accounts of Holding companies:

The nature of holding companies- legal requirements for a holding company- schedule VI of the companies Act and subsidiaries companies- preparation of consolidated balance sheet- cancellation of investment account- minority interest- cost of acquiring control or goodwill- capital reserve- preference share capital in subsidiary companies- debentures in subsidiary companies(including problems related to the single subsidiary company)

Lab: computation of problems using excel or accounting packages.

Unit-II: Human Resources Accounting:

Human Resource Accounting- Definition, objectives, approaches, assumptions, advantages, limitations of HRA, HRA in India- Historical cost accounting, Replacement cost method, opportunity cost method (theory only).

Unit-III: Accounting for price level changes (Inflation accounting):

Introduction, limitations of historical cost accounting, methods of accounting for price level changes- preparation of income statement and balance sheet under current cost accounting (CCA).(including problems)

Lab: computation of problems using excel or accounting packages.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

ADVANCED MANAGEMENT ACCOUNTING-1

Hours: 60

SEMESTER-V
Paper Code:COMMCO62
No. of Credits:4

Course Learning outcomes:

Upon Completion of the course the student able to

- CO1 To learn concept and meaning of management accounting and role of management accountant.
- CO2 To know about the meaning of financial statements and compute different methods of financial statement analysis.
- CO3 To know about meaning of ratio analysis and compute various methods of ratio analysis.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

ADVANCED MANAGEMENT ACCOUNTING-1

Hours: 60

SEMESTER-V
Paper Code:COMMCO62
No. of Credits:4

UNIT -I Introduction:

Lecture hrs:20

Definition, Scope, Objectives of management accounting – management accounting Vs Financial accounting and Cost accounting. Installation of Management Accounting system – Role of Management Accountant – Controller functions – Management Information System (Theory only).

UNIT – II Financial Statement Analysis:

Lecture hrs:20

Meaning, types uses and limitations of financial statements. Meaning, process and techniques of analysis of financial statements – Comparative, Common size statements and trend analysis (including problems)

UNIT –III Ratio Analysis:

Lecture hrs:20

Meaning of ratio analysis, Classification of ratios, profitability ratios – gross profit ratio, operating ratio, expenses ratio, operating profit ratio, net profit ratio, return on capital employed, return on share holders fund, Turnover ratio- sales to capital employed for capital turnover ratio, total assets turnover ratio, stock turnover ratio, receivable (or debtors)turn over ratio, creditors (or accounts payable) turnover ratio, Liquidity Ratios- current ratio, liquid (or quick) ratio, Solvency ratio- debt equity ratio, capital gearing ratio, proprietary ratio, fixed assets ratio.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)
CUSTOMS LAW & PRACTICE

Total Hours:60
Paper Code:COMMC063

SEMESTER-V

No. of Credits:4

Course Learning Outcome:

At the end of this lesson, the students will Learn

- CO1 Meaning and objects of customs duty , Definitions and Concepts ,Scope and coverage of custom law ,Types of custom duties , Rate of customs duties applicable
- CO2 Concept of Transaction Value - Valuation of imported goods and applicable rules - Valuation of Export goods and applicable rules - Assessment of imported and export goods - Provisional assessment .Have the understanding of the basic and practical aspects of customslaw
- CO3 Be able to value the imported and export goods for payment of duty
- CO4 Understand clearance procedures involved in importation and exportation of goods
- CO5 Able to understand Duty draw back provisions on re-export of duty paid goods.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)
CUSTOMS LAW & PRACTICE

Total Hours:60

SEMESTER-V
Paper Code:COMMC063

No. of Credits:4

UNIT I: INTRODUCTION TO CUSTOMS DUTY Lecture hrs:16

Brief background of customs law-WTO and India, scope and coverage of customs law; nature of customs duty; types of custom duties-basic custom duty, special additional duty of customs, protective duties-countervailing duty-anti dumping duty, safe guard duty-export duty; rate of duty applicable- emergency power to increase duty.

UNIT II: VALUATION FOR CUSTOMS DUTY Lecture hrs:16

Value for the purpose of customs Act, valuation rules for imported goods- GATT Valuation code , customs value- inclusion commission and brokerage – packing cost – value of the goods supplied and services supplied by the buyer- royalties and license fee – cost of transport – landing charges – insurance cost, exclusion from assessable value, declaration by importer, methods of valuation for customs.

UNIT III: IMPORT AND EXPORT PROCEDURE Lecture hrs :20

Import procedure –by the carrier –by the importer, assessment of duty and clearance-assessment of customs duty – customs clearance- demurrage of uncleared goods; Export procedure – procedure by person in charge of conveyance-procedure to be followed by the exporter – shipping bill to be submitted by the exporter – permission to export by customs – Let export order by customs authorities.

UNIT IV: DUTY DRAWBACK Lecture hrs: 8

Duty Drawbacks, types of draw-backs, rates, duty drawback on re-export.

REFERNCE BOOKS:

Indirect taxes law &practice : V.S Datey.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

CENTRAL EXCISE

Hours: 60

SEMESTER-V
Paper Code:COMMCO64

No. of Credits:4

Learning Outcomes:

Upon completion of the course, students will be able to:

- CO1 Explain concept of liability of central excise duty.
- CO2 Discuss the concept of rules for interpretation of CETA.
- CO3 To compute assessable value under central excise.
- CO4 Compute the provision of general SSI exemptions.
- CO5 Know the various penalties on offences and prosecution.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

CENTRAL EXCISE

Hours: 60

SEMESTER-V
Paper Code:COMMCO64
No. of Credits:4

UNIT I: LIABILITY OF CENTRAL EXCISE DUTY Lecture hrs:12
Brief history of Excise Law, Nature of Excise duty, Goods, Excisable goods, Manufacturer, Deemed Manufacturer.

UNIT II: CLASSIFICATION OF GOODS Lecture hrs:12
Central Excise Tariff Act, Rules for interpretation of CETA, Principles of classification.

UNIT III: VALUATION UNDER CENTRAL EXCISE Lecture hrs:12
Assessable value, Inclusions in Assessable value, Exclusions in Assessable value, Central Excise Valuation Rules, Valuation in specified cases, Practical Examples on Valuation.

UNIT IV: EXCISE AND SMALL SCALE INDUSTRIES Lecture hrs:12
Provision of general SSI exemptions, Clubbing of clearances of SSI, Branded goods and SSI.

UNIT V: PENALTIES AND PUNISHMENTS Lecture hrs :12
Offences under the Act, Penalties, Prosecutions for Offences, evidence.

REFERENCE BOOKS:

Indirect taxes law & practice : V.S Datey.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
Computers

E-COMMERCE-I

TOTAL HRS:60

SEMESTER-V

PAPER CODE:COMPC032

NO OF CREDITS:4

COURSE LEARNING OUTCOMES:

Upon successful completion of this course the student will have the ability to demonstrate

- **CO1:** Detail what is meant by the term 'e-commerce' meaning nature ,concepts
- **CO2:** To understand the systematic approach involving decisions regarding selection of hardware, software
- **CO3:** To understand the fundamentals of e-commerce security environment
- **CO4:** Understand the role of online transactions.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

ACCOUNTING PACKAGE(TALLY)

Hours: 60

SEMESTER-VI
Paper Code:COMMCO49
No. of Credits:3

Course Learning outcomes:

Upon Completion of the course

- CO1 Students will be able to learn the concept of computerized accounting.
- CO2 To able to understand the company creation.
- CO3 Able to learn the posting of entries in to ledger and vouching creation.
- CO4 Able to learn the inventory handling and report generation.
- CO5 Able to learn the Value added Tax in Tally.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

ACCOUNTING PACKAGE (TALLY)

Hours: 60

SEMESTER-VI
Paper Code:COMMCO49
No. of Credits:3

UNIT I: INTRODUCTION TO COMPUTERIZED ACCOUNTING:-

Meaning of Computerized accounting , Advantages of Computerized accounting over Manual accounting, Limitations.

UNIT II: INTRODUCTION TO TALLY (VERSION 9):-

Opening screen of tally, Creation of a company, loading, selecting a company, shutting a company, altering or modifying existing company, Gateway of tally, Buttons on button panel: F11 and F12; Administer Tally.

UNIT III: ACCOUNTING SOFTWARE TALLY (VERSION 9):-

Group – Creation, display, alter, delete. Ledger – Creation, display, alter, cost categories and cost centre, alter. Budget – create, alter. Voucher entry- Types, alteration, shortcut keys.

UNIT IV: INVENTORY HANDLING IN TALLY:-

Stock Group – Create, display, alter. Stock categories – Create, display, alter. Stock items – Create, display, alter. Re-order levels specifications, obtaining status, alter. Go-down – Create, display, alter. Units of measures, types, display, alter. Pricelist, Pure Inventory vouchers.

UNIT V: REPORT GENERATION:-

Account books and Statements: Balance sheet , P & L a/c, Trial balance, Ratio analysis, Day book, Cash flow, Funds flow, BRS. Inventory reports – Stock Summary, Stock items, Go-downs, Cost centre break-up.

UNIT VI: VALUE ADDED TAX IN TALLY:-

Introduction:- Concept, Features, Advantages, Rate of VAT computation, VAT Masters – Configuring ledgers, vouchers and transactions.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

Business Law-II

Total Hours: 60

SEMESTER-VI
Paper Code: COMMC065
No. of Credits: 3

Course Learning Outcomes:

On completion of this course, students will be able to learn

- CO1 The relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
- CO2 Identify the fundamental legal principles behind contractual agreements.
- CO3 Examine how businesses can be held liable in tort for the actions of their employees.
- CO4 Understand the doctrine of ultra vires and its effect.
- CO5 Understand the concept of IT act 2000

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Tax, Computers)

Business Law-II

Total Hours: 60

SEMESTER-VI

Paper Code: COMMC065

No. of Credits: 3

Unit-I: Sale of Goods Act:

Lecture hours: 20

1. Contract of sale: Definition- features- definition of the term goods- types of goods- rules of transfer of property in goods- differences between sale and agreement to sell.
2. Rights of unpaid seller.
3. Conditions and warranties- meaning and distinction- express and implied conditions and warranties- sale by non-owners- auction sale.

Unit-II: Company Law:

Lecture hours: 25

1. Doctrine of ultra vires and its effects- doctrine of constructive notice- doctrine of indoor management- exceptions.
2. Management of companies- directors- qualifications- disqualifications- appointment-removal- rights and duties- company meetings and resolutions- appointment of a company secretary.
3. Winding up of companies- various modes- compulsory winding up- powers and duties of official liquidator- members and creditors' voluntary winding up- winding up subject to the supervision of the court- dissolution.

Unit-III: Intellectual Property Rights:

Lecture hours: 15

1. Meaning- need and objectives- meaning of the terms- industrial property, literary property, copy right, patents, trade marks, trade names, trade secrets, industrial designs, and geographical indications. Information Technology Act, 2000: aims and objectives- a brief overview of the Act.

Reference Books:

1. Business Law- N.D. Kapoor; Sultan Chand
2. Business Law- K.C. Garg and V. K. Sareen; Kalyani Publishers

MARIS STELLA COLLEGE, VIJAYAWADA -8
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DEPARTMENT OF COMMERCE

CORPORATE ACCOUNTING-II

Hours: 60

SEMESTER-VI
Paper Code:COMMCO66
No. of Credits:3

Course Learning outcomes:

Upon Completion of the course

- CO1 Students will be able to learn the accounting standards.
- CO2 Understand about goodwill and its adjustments and shares valuation of a business.
- CO3 Understand the accounting treatment of bonus shares.
- CO4 Students will be able to learn the preparation of revenue a/c and balance sheets of Insurance Companies.

Reference books:

1. Accountancy-III: S.P. Jain & K.L. Narang; Kalyani Publishers
2. Introduction to Accountancy: T.S. Grewal; S. Chand
3. Advanced Accountancy Vol-II: S. N. Maheswari & V. N. Maheswari; Vikas Publishing Co.

MARIS STELLA COLLEGE, VIJAYAWADA-8
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DEPARTMENT OF COMMERCE
(General, Tax, Computers)

COST AND MANAGEMENT ACCOUNTING-II

Total Hrs: 60

SEMESTER-VI
Paper Code:COMMCO67
No. of credits:3

Course Learning Outcomes:

Upon Completion of the course the student will able to

- CO1 To understand the basic concepts and processes used to determine output, job and contract costs,
- CO2 To be able to interpret process costing statements,
- CO3 To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
- CO4 To be able to learn the financial statement analysis

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

ADVANCED CORPORATE ACCOUNTING-II

Hours: 60

SEMESTER-VI
Paper Code:COMMCO68
No. of Credits: 4

Course Learning Outcome

Upon Successful completion of the course the student will able to

- CO1 Understand features of liquidation, legal provisions with respect to different modes of winding up, contributories ,order of payment ,preferential payments ,preparation of statement affairs, and liquidators' final statement
- CO2 Know the legal requirements , policies, regulations applicable of electricity companies and understand how accounting is done in electricity companies
- CO3 Learn the indicators of social performance, and the responsibility towards the society and encouraged a strong orientation towards ethics and social responsibility.

MARIS STELLA COLLEGE, VIJAYAWADA -8
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DEPARTMENT OF COMMERCE

ADVANCED CORPORATE ACCOUNTING-II

Hours: 60

SEMESTER-VI
Paper Code:COMMCO68
No. of Credits: 4

Unit-I: Liquidation of Companies:

Lecture hrs: 20

Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency/surplus account. Liquidators' final statement of account, liquidators' remuneration, receiver for debenture holders, list 'B' contributories (including problems).

Lab: Computation of problems using excel/ accounting packages.

Unit-II: Social Responsibility Accounting: Lecture hrs :20

Meaning, nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance (theory only).

Unit-III: Accounts of Electricity companies (Double Accounting): Lec hrs: 20

Meaning of double accounting system- revenue account and net revenue account- capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act, 1910, Electricity supply act 1948 and the companies Act 1956- Formats of relevant accounts- calculation reasonable return and disposal of surplus.

Lab: Computation of problems using excel/ accounting packages.

MARIS STELLA COLLEGE, VIJAYAWADA -8
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DEPARTMENT OF COMMERCE

ADVANCED MANAGEMENT ACCOUNTING-II

Hours: 60

SEMESTER-VI
Paper Code:COMMCO69
No. of Credits:3

Course Learning Outcomes:

Upon completion of the course the student will able to

- CO1 Students will be able to learn the concept of fund, working capital, sources and application of funds.
- CO2 Students will understand the concept of cash flow statement and the difference between funds flow and cash flows statements.
- CO3 Students will be able to learn the concepts of capital budgeting and the various kinds of capital budgeting decisions.

MARIS STELLA COLLEGE, VIJAYAWADA -8
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DEPARTMENT OF COMMERCE

ADVANCED MANAGEMENT ACCOUNTING-II

Hours: 60

SEMESTER-VI
Paper Code:COMMCO69
No. of Credits:3

UNIT I: Funds Flow Statement:

Lecture hr: 20

Meaning, importance, limitations, Funds flow statement, Income statement and Balance sheet, preparation of funds flow statements, statement of working capital, problems included.

UNIT II: Cash Flow Statement:

Lecture hr: 20

Meaning, significance, comparison between funds flow statement and cash flow statements, classification of cash flows, limitations, preparation of cash flow statement, problems included.

UNIT III: Capital Budgeting:

Lecture hr: 20

Meaning and importance of capital budgeting, capital budgeting process, kinds of capital budgeting decisions, limitations, and methods of capital budgeting.

Traditional methods: Pay-back period method- Advantages, Disadvantages- improvements, Accounting rate of return- Advantages, Disadvantages. Time-adjusted method: Net Present Value Method-Advantages, Disadvantages, Internal Rate of Return Method- Advantages, and Disadvantages. Profitability Index Method- Advantages, Disadvantages. NPV Vs IRR and NPV Vs Profitability

MARIS STELLA COLLEGE, VIJAYAWADA-8.
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)

CUSTOMS AND SERVICE TAX

Total Hours: 60

SEMESTER-VI
Paper Code: COMMC070
No. of credits:3

COURSE LEARNING OUTCOMES:

Upon Successful completion

- CO1 The student will acquaint with knowledge of Baggage rules and regulations , restrictions .
- CO2 Learn about procedure for Warehousing ,provisions in respect of penalties ,when goods are confiscated
- CO3 Having knowledge of powers of various customs officers
- **CO4** Learn Service tax registration is an indirect tax wherein the service provider pays the tax and recovers the same from the recipient of the taxable services. They can do **service tax** works and also management in accordance with the act and prevent your clients from harsh punishments by strict compliance.

MARIS STELLA COLLEGE, VIJAYAWADA-8.
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(TAX)

CUSTOMS AND SERVICE TAX

Total Hours: 60

SEMESTER-VI
Paper Code: COMMC070
No. of credits:3

UNIT I: BAGGAGE , COURIER AND POST Lecture hrs:20

General Provisions about baggage, exemptions/ restrictions on baggage. Baggage of Indian resident or foreigner residing in India, Concession to persons transferring his residence , concession to top tourists; unaccompanied baggage, courier , import and export by post.

UNIT II: WAREHOUSING IN CUSTOMS Lecture hrs: 8

Warehousing-warehousing bond, warehousing period-interest payable , manufacture in customs bonded warehouse , clearance from bonded warehouse , other provisions of customs warehouse – storage with warehousing ,prohibitions on imports and exports, customs house agent , stores.

UNIT III: POWERS OF CUSTOMS OFFICERS Lecture hrs: 5

Powers to Inspect, to stop and inspect conveyance, to X-ray bodies, to summon, to arrest, to search and seize.

SERVICE TAX:

UNIT IV: PRELIMINARY Lecture hrs: 9

Extent and Commencement and application, Definitions, charge of Service tax.

UNIT V: TAXABLE SERVICES Lecture hrs: 18

Meaning of All Taxable Services liable for taxing services, valuation of taxable services for charging service tax, payment of service tax. Registration for the purpose of service tax.

REFERENCE BOOKS:

Indirect taxes law & practice: V.S Datey.

Bharat's Law Practice and Procedure of Service Tax: Mittal J.K, Bharat law house Pvt. Ltd.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

CENTRAL EXCISE AND VAT

Hours: 60

SEMESTER-VI
Paper Code:COMMCO71
No. of Credits:4

Course Outcomes:

Upon completion of the course

- CO1 Students will be able to learn the concept of VAT
- CO2 Understand the procedure of central excise.
- CO3 To able to compute the VAT payable.
- CO4 To know about Registration procedure.
- CO5 To know about various Appeals and Revisions under Central Excise.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

CENTRAL EXCISE AND VAT

Hours: 60

SEMESTER-VI
Paper Code:COMMC071

UNIT I:CENVAT

Lecture hrs: 12

VAT-Cascading effect – MODVAT – CENVAT – Meaning – CENVAT CREDIT RULES.

UNIT II: PROCEDURES IN CENTRAL EXCISE:-

Lecture hrs: 12

Payment of duty under protest, Recovery, Refund.

UNIT III: INCIDENCE, LEVY & CALCULATION OF TAX

Lecture hrs: 12

Short title and commencement, Definitions, Constitution of Appellate Tribunal, Charge to tax, Act not to apply, Tax on packing material exemptions, Zero rated sales, No input tax credit schedule vi goods, Turnover tax, Calculations of tax payable, VAT Payable /creditable, input tax credit, tax invoices, Power of State Government to grant Refund of tax, burden of proof and liability of dealer.

UNIT IV:

REGISTRATION PROCEDURE AND ADMINISTRATION OF TAX:

Lecture hrs: 12

Registration of dealers, tax payer, Identification number and General Registration number, Cancellation of Amendments of Registration, Requisite forms, Payment of tax and Procedure.

UNITV:APPEALS AND REVISIONS AND ESTABLISHMENT OF CHECK POSTS :-

Lecture hrs: 12

Appeal to Appellate Authority, Revision by Commissioner and other prescribed authorities. Appeal to the Appellate Tribunal, Revision by High Court, Appeal to High Court, petitions, Applications to be heard by a bench, limitation in respect of certain assessments or Re-assessments ordered. Establishment of check posts, Power to inspect carrier places, Transit pass, possessions and Submissions of certain records by owners etc., of goods, vehicles.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
Computers

E-COMMERCE-II

TOTAL HRS:60

SEMESTER-VI
PAPER CODE: COMPC034
NO OF CREDITS: 4

COURSE LEARNING OUTCOMES:

Upon successful completion of this course the student will have the ability to demonstrate

- **CO1:** Detail what is meant by the term 'e-commerce' meaning nature ,concepts
- **CO2:** To understand the WWW and basic services provided by the internet.
- **CO3:** To understand the business models like B2B, B2C,C2B, C2C.
- **CO4:** Understand the role of online transactions.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
Computers
E-COMMERCE-II

TOTAL HRS:60

SEMESTER-VI
PAPER CODE:COMPC034
NO OF CREDITS:4

UNIT I:- E-COMMERCE:-

LECTURE HRS:15

Introduction – definition- history – elements – types – advantages – disadvantages.

UNIT II:- WORLD WIDE WEB:-

LECTURE HRS:15

Introduction – Evolution of internet & WWW – Basic services of internet – Uses of internet – HTML – HTML forms & HTTP.

UNIT III: WEBSITE DESIGN:-

LECTURE HRS:15

Design – principles – Role of web site in B2C Commerce.

UNIT IV: WEB BASED MARKETING:

LECTURE HRS:15

Introduction – Scope – Issues of web based marketing – 4 p's of internet marketing – Online advertising.

UNIT V: BUSINESS MODELS:

LECTURE HRS:15

Introduction – 8 Key ingredients – Business models – B2B, B2C, C2C & C2B.

REFERNCES:

1. TN Chhabra, E-Commerce, DhanpatRai& Co.
2. SushilaMadan, E-Commerece, Taxmann.
3. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, DhanpatRai& Co.
4. E-Commerce : Brinda&Mangavani
5. Frontiers of E-Commerce – Kalakota
6. E-Commerce :NidhiDhawan - International Book House P.LTD.