

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

Total Hours: 60
Syllabus

SEMESTER-I
Paper Code:COMMC085
No. of Credits:4

Course Learning Outcomes:

Upon completion of the course students will be able -

- CO1To get the knowledge on fundamentals of accounting and principles and to develop the ability on basic accounting system.
- CO2To make it easier to locate any transaction recorded in the book of original entry.
- CO3To recognize the reason for the difference between bank balance as per cash book and pass book.
- CO4To prepare financial statements in accordance with Generally Accepted Accounting Principles.
- CO5To understand the concept of depreciation and also how to calculate depreciation amounts by using various methods like Straight line and Diminishing balance method.

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Total Hours: 60
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SEMESTER-I
Paper Code:COMMC085
No. of Credits:4

UNIT-I: INTRODUCTION TO ACCOUNTING: Lecture Hours: 10

Need for accounting- definition, features, objectives, functions- 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 book keeping -identification of financial transactions – journalizing-posting to ledgers, balancing of ledger accounts.

UNIT- II: SUBSIDIARY BOOKS: Lecture Hours: 15

Sub Division of journal – preparation of subsidiary books including different types of cash books – simple cash book, cash book with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Preparation of sales register, purchase register, journal proper, debit note register, credit note register, and different cashbooks including interest and discount transactions.

Unit-III: 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 balances. preparation of bank reconciliation statement.

Unit-IV: TRAIL BALANCE AND FINAL ACCOUNTS: Lecture Hours:15

Trial Balance: Meaning, objectives, methods of preparation- Final accounts: meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet- Adjusting and closing entries. Preparation of trial balance, trading, profit and loss accounts, processing of year ending and closing the books, adjusting and closing entries and balance sheet.

UNIT V: DEPRECIATION:**Lecture Hours: 10**

Meaning of depreciation- causes- objects of providing of depreciation- factors affecting depreciation- accounting treatment- methods of providing depreciation- straight line method- diminishing balance method.

REFERENCE BOOKS:

1. .S. P. Jain &K. L. Narangkalyani publishers – Advanced Accountancy - 1
2. T.S.GrewalS.Chand and Co – Introduction to Accountancy.
3. R.L.Gupta&V.K.Guptasultonchand – Principles and practice of Accounting.
4. I S. N. Maheshwari& V.L. Maheswarivikash publishing– Advanced Accountancy.

MARIS STELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
PRINCIPLES OF MANAGEMENT

Total Hours: 60

SEMESTER-I
Paper Code: COMMC086
No. of Credits:4

COURSE LEARNING OUTCOMES:

- CO1 Discuss and communicate the management evolution and how it will affect future managers.
- CO2 Observe and evaluate the influence of historical forces on the current practice of management.
- CO3 Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
- CO4 Explain how communication plays a important role in the organization.
- CO5 Practice the process of management's four functions: planning, organizing, leading, and controlling.

MARIS STELLACOLLEGE, VIJAYAWADA-8
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DEPARTMENT OF COMMERCE
PRINCIPLES OF MANAGEMENT

Total Hours: 60

SEMESTER-I
Paper Code: COMMC086
No. of Credits:4

UNIT 1:Introduction to management

Management –Meaning –Significance -Management vs. Administration –
Functions of Management –Leadership -Leader vs. Manager –Fayol’s Principles
of Management.

UNIT 2: Planning

Planning –Meaning –Significance -Steps in Planning -Decision making –Steps in
decision making process.

UNIT 3: Organization

Organizing -Meaning-Principles of organization –line and staff Organization-Line
vs Staff organization-Organizational chart

UNIT4: Delegation of authority: Delegation-Meaning-elements-principles-
Difficulties in delegation-guidelines for making delegation effective-Centralization
vs. Decentralization.

UNIT 5: Controlling, communication

Controlling-Meaning-Qualities of good control-communication process-Types-
Barriers

Reference Books

- 1.R.K.Sharma,Shashi K.Guptha, Principles of Management-Kalyani Publications
- 2.T.Ramaswamy, Principles of management, Himalaya Publishing House
3. P C Tripathi, P N Reddy, Principles of Management, The MCGraw Hill companies
- 4.R.K.Sharma, Shashi K.Guptha, Business organization & Management-Kalyani Publications

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, computers)
BUSINESS STATISTICS

Total Hours:

SEMESTER-I
Paper Code: COMMC087
No. of Credits:4

COURSE LEARNING OUTCOMES:

Upon successful completion of this course students will have demonstrated ability

- CO1 Construct a confidence interval for the slope of the regression line.
- CO2 Students get knowledge about index numbers and their importance in present society.
- CO3 Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision.
- CO4 For this students can improve their diagrammatic and graphical presentation.
- CO5 They know geometric and harmonic mean calculation and its use.

MARIS STELLA COLLEGE, VIJAYAWADA-8
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DEPARTMENT OF COMMERCE
(General, Tax, computers)
BUSINESS STATISTICS

Total Hours:

SEMESTER-I
Paper Code: COMMC087
No. of Credits:4

UNIT I: - INTRODUCTION TO STATISTICS:-

Meaning, Definition, importance and limitations of statistics, collection of data – primary and secondary data – schedule and questionnaire – frequency distribution – tabulation – diagrammatic & graphic presentation of data.

UNIT II: - 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.

UNIT III: - MEASURES OF DISPERSION AND SKEWNESS:-

Properties of dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation – Skewness definition – Karl Pearson's and Bowley's Measure of skewness – Normal Distribution.

UNIT IV: - MEASURE OF RELATION:-

Meaning and significance, Types of correlation, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient – Probable error.

Regression Analysis: Meaning and significance, regression vs. Correlation, Linear Regression, Regression lines (x on y, y on x) – Interpretation of regression co-efficient.

UNIT V: - ANALYSIS OF TIME SERIES & INDEX NUMBERS:-

Meaning and significance, Utility, Components of time series, Models (Additive and Multiplicative), measurement of trend and seasonal variations.

Index Numbers: Meaning and significance, problems in construction of index numbers, method of constructing index numbers – Price Index Numbers – Quantity Index Numbers.

Prescribed Books:

1. Quantitative methods – S.P.Gupta, P.K.Gupta and Manmohan.
2. Business statistics - A.C.Vaid.
3. Quantitative techniques – S.L.Agarwal, S.L.Bhardwaj
4. Business statistics – Reddy, CR, Deep Publications
5. Business statistics – Sharma, J.K

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

B.COM DEGREE COURSE 16-17

Subject: Commerce

Title: Business Economics - I

Semester: I

Paper code: COMMC088

COURSE OUTCOMES:

Upon Completion of the course the student will able to learn

CO1: know more about nature of the enterprise,

CO2: Cost and Revenue analysis which helps to determine the profit and loss.

UNIT – I Introduction to Business Economics

Nature of economic activity – circular flow of economic activity – difference between economic activity and non economic activity – definitions – scope and importance of business economics .Definition of economics

Unit – II Utility analysis

Utility – Cardinal and Ordinal Utility – Law of diminishing Marginal Utility –Law of Equi Marginal Utility – Consumer’s Surplus .Indifference Curve analysis – Properties of an Indifference Curve

Unit – III Demand and Supply analysis

Demand – Meaning – types – individual demand and company demand , market demand, industry demand, derived demand. Demand function – Law of demand – why does demand curve slopes downward – extension and contraction of demand – shifts in demand – income demand and cross demand. Elasticities of demand – types –price elasticity – income elasticity and cross elasticity – advertising elasticity – factors determining elasticity – measurement of elasticity – point method , total outlay method and arc method. Law of Supply - Elasticity of Supply.

UNIT – IV Production

Production Function – types- Law of Variable proportions – Returns to scale – economies of scale – internal and external economies

Unit –V

Cost and Revenue Analysis

Cost output relation – concepts of costs – different types of costs – cost curves Revenue – meaning – Breakeven analysis – concept of revenue – TR, MR, & AR Curves under different markets.

Books for Reference:

1. Fundamentals of Business Economics - Dr. D.M.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
(TAX)
INCOME TAX LAW AND PRACTICE -I

Total Hours:60hrs

SEMESTER-I
Paper Code:COMMC089
No. of Credits: 4

COURSE LEARNING OUTCOMES

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

- CO1 Know what is tax, its objectives, income tax & different heads under it.
- CO2 Know about the different concepts under income tax.
- CO3 Know about the exempted incomes.
- 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
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DEPARTMENT OF COMMERCE
(TAX)
INCOME TAX LAW AND PRACTICE -I

Total Hours:60hrs

SEMESTER-I

Paper Code:COMMC089

No. of Credits: 4

COURSE LEARNING OUTCOMES

Unit-I Introduction:

Lecture Hours:10

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

Unit-II: Concepts of Income Tax:

Lecture Hours:10

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

Unit-III: Exempted Incomes

Lecture Hours:12

Incomes Exempted from tax u/s10 - Agricultural Income and tax treatment (problems on Treatment of agricultural income).

Unit-IV: Income from Salary:

Lecture Hours:15

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

Lecture Hours:10

Meaning, annual value, let-out/self occupied/deemed to be let-out house, deemed ownership, co-ownership, 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

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

Total Hours: 60

SEMESTER-II
Paper Code: COMMC090
No. of Credits:4

COURSE LEARNING OUTCOMES:

- CO1 To get knowledge about the computerized accounting advantages and disadvantages and tally features, company creation screen and recording of ledgers, groups in tally.
- CO2 To get knowledge about the inventory reports and VAT calculations in tally.
- CO3 To get knowledge about the creation of cost centres, categories, budgets and stock items, categories and items in tally.
- CO4 To get knowledge about the F: 11 and F: 12 settings in tally.
- CO5 To get knowledge about the creation of different vouchers in tally. (i.e., rejection in voucher, delivery note voucher, physical stock voucher.)

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

Total Hours: 60

SEMESTER-II
Paper Code: COMMC090
No. of Credits:4

Unit I: Introduction to Computerized Accounting: Lecture Hours:10

Introduction to computerized accounting – Meaning and features – Advantages and Limitations.

Features of Software – Tally Screen Components – Creation of Company in Tally – Company features (F:1) – Configuration (F:2) – Processing Transactions in Tally – Groups and Ledgers - Accounting Vouchers – Recording of Transactions – Report Generation – Financial Reports in Tally.

Unit II: Introduction to Trading Organizations and Manufacturing Organizations:

Lecture Hours:12

Introduction to Inventory – Purchases and Sales – Recording of Transactions – Inventory Vouchers – Inventory Reports. VAT for Composite dealers – Salient features of VAT compliant Tally – Enabling VAT – Recording of transactions – VAT Reports.

Manufacturing Stock Journal – Bills of Materials – Recording of transactions – Creation of Go downs – Creation of Cost Centers – Reports.

Unit III: a) Advanced Accounting in Tally.ERP9 Lecture Hours:15

Bill-wise Details – Cost centers and Cost categories – Voucher classes – Cost centre class – Multiple Currencies – Interest Calculation – Budgets & Controls – Scenario Management – Banking – Stock Summary – Trial Balance – Practical exercises.

b) Creating inventory masters in tally.ERP 9 Lecture hours:15

Stock group – Stock categories – Units of measure – Godowns – Stock items – Voucher type – Walkthrough for Creating Inventory Masters – Practice Exercises.

Unit IV: Advanced inventory in tally.ERP9

Order processing – Reorder Levels – Tracking Numbers – Batch Wise Details – Additional Cost Details – Bill of Material (BOM) – Price Levels and Price Lists – Stock Valuation – Zero Valued Entries –Inventory Ageing Analysis – Different Actual and Bill Quantities.

Unit V: Voucher entry in tally.ERP 9

Lecture Hours:8

Inventory Vouchers – Purchase Orders – Sales Orders –Receipt Note – Delivery Note – Rejections Out – Rejections In – Manufacturing Journal – Physical Stock Voucher – Transfer Journal – Walkthrough for Recording Inventory Vouchers – Invoicing – Practical Exercises.

Prescribed Manual:Tally Financial Accounting Program by Tally Solutions.

MARIS STELLA COLLEGE, VIJAYAWADA -8
(An Autonomous College affiliated to Krishna University)
Department Of Commerce
(General, Tax and Computers)

ADVANCED ACCOUNTING

Total Hours:60

Semester - II
Paper Code:COMMC091
No of credits:

COURSE LEARNING OUTCOME:

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

- CO1 Compute the profit or loss from incomplete records.
- CO2 Compute the interest and depreciation for goods sold on hire purchase and instalment system.
- CO3 Compute the profit or loss of Branch.
- CO4 Compute the profit or loss of Departments.
- CO5 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 and Computers)

ADVANCED ACCOUNTING

Total Hours:60

Semester - II
Paper Code:COMMC091
No of credits:

Unit I:ACCOUNTS FROM INCOMPLETE RECORDS (15 Hours)

Single Entry: Features –Books and Accounts maintained – Recording of Transactions-Ascertainment of Profit (Statement of Affairs Method only)

Unit II: HIRE PURCHASE (15 hours)

(A)Hire Purchase System –Features-Accounting Treatment in the Book of Hire purchase and Installment and Hire Vendor –Default and Repossession.

Unit III: BRANCH ACCOUNTS (15 hours)

Dependant branches: Features –Books of Accounts –Methods of Accounting of Dependant Branches – Debtors system, stock and debtors system.

Unit IV: DEPARTMENTALACCOUNT: (15 hours)

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 Accounts.

Unit V: COMPANY ACCOUNTS: (15 hours)

Issue of Shares at par, Premium and at Discount- Forfeiture and Reissue of Shares. Issue of Debentures (At par, premium , discount for consideration other than cash and as collateral security)Underwriting of Issue of shares(Simple problems with regard to finding underwriters Net Liabilities)

Reference Books :

1. Financial Accounting –II ,S.P.Jain&Narang.Kalyani Publishers.
2. Principles and Practices of Accounting ,R.L.Gupta&V.K.Gupta , Sultan Chand& Sons.

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

Business Environment

Subject: Commerce

SEMESTER-I

Paper code: COMMCO92

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 Rostow'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: COMMCO92

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:

Rostow'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)

B.COM DEGREE COURSE (2016 – 2017)

Subject: Commerce
Title: Business Economics - II

Semester: II
Paper code: COMMC093

COURSE OUTCOME:

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 – meaning – 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 wages – modern theory of wages. Concept of Interest – Liquidity Preference theory of Interest – Neo Classical or Lovable fund theory of Interest. Concept of Profits – 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 cycles.

UNIT – IV

National Income :

Meaning – Definitions – Concepts of National Income – measurement – problems in measuring national income – importance.

UNIT – V

International Trade and Economic Reforms :

Need for International trade – Balance of trade – Balance of payment – Concepts of Liberalization ,Privatization and Globalization – WTO – Functions and Objectives.-Role of WTO in promoting International Trade.

Books for Reference:

1. Fundamentals of Business Economics - Dr. D.M.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)

B.COM DEGREE COURSE(TPP&BCAP)

Subject: Commerce
Title: Principles of Micro Economics

Semester: II
Paper code: COMMCO94

SYLLABUS

COURSE OUTCOMES

Upon completion of the course the student able to

CO1: To know more about nature of the enterprise,

CO2: Cost and Revenue analysis which helps to determine the profit and loss.

CO3: To know more about the National Income, Market Structure and Economic instabilities in the developing economies like India

UNIT – I

Introduction to Business Economics & Consumer Behaviour:

Nature, scope and importance of Business Economics.

Consumer Behaviour Utility – Cardinal and Ordinal Utility – Law of Diminishing Marginal Utility – Consumer's Surplus. Indifference curve analysis – Properties of Indifference curve

UNIT – II

Demand and Supply Analysis:

Demand - Meaning – Law of demand and its exceptions – Elasticity of demand – measurement of elasticity – point method, total outlay method and arc method. Supply – Meaning – Law of Supply – Elasticity of Supply

UNIT – III

Production, Cost and Revenue Analysis:

Production Function – Law of variable proportions Cost and Revenue Analysis

Short run and long run costs – concepts of revenue – TR, AR and MR curves under different markets - Break even analysis.

UNIT – IV

Exchange:

Markets – meaning – types of markets – perfect competition – features – prices and output determination under perfect competition – Monopoly – features – price and output determination under monopoly – price discrimination under monopoly – monopolistic competition – features – price and output determination under monopolistic competition – Oligopoly – features – P.M.Sweezy's kinky demand model.

UNIT – V

Distribution:

Meaning – Marginal Productivity Theory of Distribution – Ricardian Theory of Rent – Quasi Rent Wages – factors determining real wages- modern theory of wages
Interest – Liquidity Preference theory of Interest
Profits – Dynamic Theory, Innovation theory, Risk and uncertainty theory.

UNIT – VI

Business Cycles – National Income

Business cycles – Meaning – Definitions – phases of business cycles
National Income – Meaning – Definitions – Concepts of National Income – measurement of National Income.

Books for Reference:

- 1. Fundamentals of Business Economics - Dr. D.M.Mithani, V.S.R. Murthy**
- 2. Business Economics - P.N.Chopra**
- 3. Business Economics - AVR Chary, V.Surender, U.Ramesh**

MARIS STELLA COLLEGE VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(TAX)
INCOME TAX LAW AND PRACTICE-II

Total Hours: 60

SEMESTER-II

Paper Code:COMMC095

No.Of.Credits:4

COURSE LEARNING OUTCOMES:

- CO1 Students will be able to learn constituent of business or profession which incomes are chargeable under this head
- CO2 Students will be able to learn the conditions and computation of capital gains, other sources and clubbing of incomes
- CO3 Students will be able to compute the total income and tax liability

MARIS STELLA COLLEGE VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE

(TAX)

INCOME TAX LAW AND PRACTICE-II

Total Hours: 60

SEMESTER-II

Paper Code:COMMC095

No.Of.Credits:4

Unit-I: Profits and Gains of Business or Profession: Lecture Hours: 15

Chargeability- Expenses expressly allowed and disallowed – general deductions- computation of income from business or profession – special provisions for computation of income on estimated basis

(Simple problems on computation of income from business and income from profession).

Unit-II: Capital Gains: Lecture Hours: 10

Chargeability- Meaning and Types of Capital Asset- Meaning of Transfer-Cost of Acquisition,

Cost of improvement, cost inflation index- short term and long term capital gains- exemptions from capital gains- Computation of Taxable Capital Gains

(Problems on computation of taxable capital gains)

Unit-III: Income from other sources: Lecture Hours: 10

Basis of Charge- specific incomes and general incomes – general deductions deemed income

(Including problems).

Unit-IV: Clubbing of Incomes:

Lecture Hours: 5

Set off and Carry forward of losses- Income of other persons included in assessee's total income

(Clubbing of income) - Deductions from Gross Total Income.

Unit- V: Computation of Total Income:

Lecture Hours: 15

Computation of Total income and calculation of tax liability of Individual Assessee's

(Simple problems covering various heads and deductions u/s 80C)

Reference Books:

1. Direct Taxes – Law & practice- Vinod K Singhania, Kapil Singhania, Taxman's
2. Direct Taxes – Law & practice – Girish Ahuja, Dr. Ravi Gupta, Bharat's
3. Direct Taxes – Law & practice – BB Lal- Pearson's

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, Computers)
BANKING THEORY AND PRACTICE

Total Hours:
Syllabus

SEMESTER-III
Paper Code: COMMC096
No. of Credits: 4

COURSE LEARNING OUTCOMES:

- 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 banking systems in India and their policies.
- CO3 To get a knowledge about the process of issuing different cards and recent trends in banking sector.
- CO4 To know about the general and special relationship between banker and customer.
- CO5 To know about the rights, powers and duties of a banker and customer.

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DEPARTMENT OF COMMERCE
(General, Tax, Computers)
BANKING THEORY AND PRACTICE

Total Hours:
Syllabus

SEMESTER-III
Paper Code: COMMC096
No. of Credits: 4

UNIT-I: Introduction

Lecture Hours:10

Meaning & Definition of Banking – Functions of Commercial Banks – Kinds of Banks – central Banking Vs. Commercial Banking.

UNIT-II :Banking Systems

Lecture Hours:12

Unit Banking , Branch Banking, Investment Banking – Innovations in banking – E-banking – Online and Offshore Banking , Internet Banking – ATMs
-RTCGS.s

UNIT – III :Banking Development

Lecture Hours:10

Indigenous Banking – Cooperative Banks , Regional Rural banks , SIDBI , NABARD – EXIM Bank.

UNIT – IV : Banker and customer

Lecture Hours:12

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

UNIT-V :Collecting Banker and Paying Banker

Lecture Hours:12

Concepts – Duties & Responsibilities of collecting Banker – Holder for Value – Holder in due course – Statutory protection to collecting Banker – Responsibilities of paying Banker – Payment Gateways.

Reference Books:

1. Banking and Financial Systems :Dr.A.V. Ranganadha chary , Dr. R.R. Paul
2. Banking Theory , Law and Practice : B. Santharam ; Margam Publications
3. Banking Theory , Law and Practice : K P M Sundaram and V L Varsheney
4. Banking and Financial Systems : Aryasri
5. Introduction to Banking : VijayaRaghavan
6. Indian Financial System : M. Y. Khan

MARIS STELLA COLLEGE, VIJAYAWADA-8
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DEPARTMENT OF COMMERCE

(General, Tax, Computers)

Corporate Accounting

SEM III

PAPERCODE:COMMC097

No of Credits – 4

COURSE LEARNING OBJECTIVE:

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

- Explain the accounting treatment of shares issued at par, at premium and at discount including Oversubscription
- Record the journal entries for the issue of debentures at par, at a discount and at premium method
- Value shares by intrinsic value method; yield method and fair value method.
- Prepare profit and loss account and balance sheet
- Identify the new format of balance sheet as per revised Schedule VI;

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DEPARTMENT OF COMMERCE

(General, Tax, Computers)

Corporate Accounting

SEM III

PAPERCODE:COMMC097

No of Credits – 4

Units – I:

Lecture hours -15

Accounting for share Capital –concept &process of book building – Issue of rights and bonus share – payback of share (preparation of Journal and Ledger).

Unit- II:

Lecture hours -15

Issue and Redemption of Debentures – Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of journal and Ledger)

Unit-III;

Lecture hours -15

Valuation of Goodwill and Shares: Need and methods – Normal profit Method , Super Profits Method – Capitalization Method – Valuation of share – Need for Valuation – Methods of Valuation –Net assets method , yield basis method , Fair value method (including problems)

UNIT-IV:

Company Final Account:

Lecture hours -15

Preparation of final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final account using computer (including problems)

UNIT-V Internal Reconstruction

Lecture hours -15

Internal Reconstruction –Accounting Treatment –preparation of final statements after reconstruction – Recording of transaction relating to Internal Reconstruction using computers

Reference books :

- 1). Corporate Accounting –RL Gupta &Radha swami
- 2).Advanced Accounting :Jain and Narang
- 3) . Advanced Accounting : R.L. Gupta and M.Radhaswamy, S Chand.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

General, Tax, Computers

BUSINESS LAWS

Total Hours: 60
Syllabus

SEMESTER-III
Paper Code: COMMC107
No. of Credits: 4

.COURSE LEARNING OUTCOMES:

With the successful completion of course requirements, the student will be able to do the following:

- CO1 Understand the meaning of the term contract and identify essential elements of valid contract.
- CO2 An offer is the first step in the formation of a contract. An offer is a proposal by one person to another to enter into a contract. The term offer is defined under Section 2(a)
- CO3 Identify the capacity of parties to enter into contract and explain the effects of minor agreement.
- CO4 Distinctions of sale from other similar terms and formalities of contract of sale.
- CO5 Describe the meaning of cheques, crossing of cheques and cancellation of crossing of a cheque and Explain capacity and liability parties to a negotiable instruments

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

General, Tax, Computers

BUSINESS LAWS

Total Hours: 60
Syllabus

SEMESTER-III
Paper Code: COMMC107
No. of Credits: 4

Unit-1: Contract

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Unit-II: Offer and Acceptance

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

Unit-III: Capacity of the Parties and Contingent Contract

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-IV: Sale of Goods Act 1930

Contract of sale – Sale and agreement to sell – Implied conditions and warranties – Rights of unpaid vendor.

Unit-V:

The Negotiable Instruments Act 1881:

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of exchange, Cheque. Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements. Crossing of Cheque and Bouncing of Cheques.

Cyber Law and Contract Procedures

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Reference Books:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata
5. Pillai Bhagavathi, Business Law ,S.Chand.
6. Business Laws, Maruthi Publishers

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

DEPARTMENT OF COMMERCE
GENERAL

BUSINESS CORRESPONDENCE AND REPORT WRITING

Total Hours: 60
Syllabus

SEMESTER-III
Paper Code COMMCO99
No. of Credits:4

Course Learning Outcomes:

Upon completion of course students will be able -

- CO1 Helps the students in learning basic communication types and also its barriers.
- CO2 To understand about the different types of communication like oral, written and non-verbal communication and also its impact.
- CO3 To understand at which way the communication is delivered effectively.
- CO4 Able to know how to frame an effective way of business letters either in profession or any other concern like production and manufacturing.
- CO5 To know how to structure a report professionally.

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

DEPARTMENT OF COMMERCE
GENERAL

BUSINESS CORRESPONDENCE AND REPORT WRITING

Total Hours: 60
Syllabus

SEMESTER-III
Paper Code COMMCO99
No. of Credits:4

Unit-I Basis of communication:

Lecture Hour:12

Meaning and Definition of communication – Elements of Communication – Objectives of Communication – Functions & Importance of Communication – Forms of Communications – Levels of Communications - Barriers of Communication.

Unit-II – Types of communication:

Lecture Hour: 15

Oral Communication : Meaning, Advantages and Disadvantages – Medias of Oral Communication: Face to Face, teleconference, Telephone and Voice Mail.

Written Communication: Meaning, Advantages and Disadvantages - Medias of Written Communication : Fax and E – Mail.

Non – Verbal Communication: Meaning, Types, kinesics, Proxemics and Physical Context.

Unit-III – Essentials of effective communication:

Lecture Hour:8

The Essentials of Effective Communication – Communication Network: Vertical, Horizontal & Diagonal – External Communication.

Unit-IV –BUSINESS LETTERS:

Lecture Hour: 13

Introduction – Essentials of business Writing – Functions of Business Letters – Parts of Business Letters – Letters relating to Application for Job, calling for Interviews, Appointment orders. Termination Orders, Sales Letters, Compliments and Adjustments.

Unit-V - REPORT WRITING:

Lecture Hour: 13

Report Writing: Meaning and definition – Features – Types of Reports – Essentials of Good reports – Steps in Business Report Writing – Preparation of Routine Reports and special Reports. Progress Reports, Technical Reports, Confidential Reports, Directors Reports, Auditors Report and Press Reports.

TEXT BOOK:

1. Business Correspondence and Report Writing: Varinder Kumar

REFERENCE BOOKS:

1. Business Communication : B N Sikdear.

2. Business Communication : AshaKaul

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

DEPARTMENT OF COMMERCE
(Tax)

INCOME TAX PRACTICE AND PROCEDURES

Total Hours:
Syllabus

SEMESTER-III
Paper Code: COMMC100
No. of Credits:

COURSE LEARNING OUTCOME:

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

- CO1 Explain different types of Assessment, types of Returns and e-filing.
- CO2 Compute the total income and tax liability of an Individual and to analyze the legitimate ways of tax planning.
- CO3 Compute the total income and tax liability of Hindu Undivided Family and to analyze the legitimate ways of tax planning.
- CO4 Know the various penalties on offences and prosecution.

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

DEPARTMENT OF COMMERCE
(Tax)

INCOME TAX PRACTICE AND PROCEDURES

Total Hours:
Syllabus

SEMESTER-III
Paper Code:COMMC100
No. of Credits:

UNIT-I: Assessment Procedure :

Income Tax returns, Types of returns ,filing of e-return. Assessment, types of Assessment- Provisional Assessment –Regular Assessment –Best Judgement Assessment. Reassessment- Rectification of mistakes –Notice on Demand (theory only).

UNIT-I I: Assessment of Individuals:

System of taxation- Tax Rates- Computation of individual's income tax liabilities in various capacities- Tax planning and management for Individual's income.

UNIT- III: Assessment of Hindu Undivided Family:

Schools of Hindu Law- Definition- Residence- Assessment- Computation of tax- Tax Planning and management for HUF's

UNIT-IV: Penalties and Prosecution:

Offences- Offences and Prosecution- Penalties- Imposable Penalties.

REFERENCE BOOKS:

1. Income Tax Practice- V.P Gaur & Narang.
2. Students Guide to Income Tax - Vinod Singhania
3. Income tax : B.Lal ,Pearson Education.

MARIS STELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, Computers)
ACCOUNTS FOR SERVICE ORGANISATIONS

Total Hours: 60
Syllabus

SEMESTER-IV
Paper Code: COMMC101

COURSE LEARNING OBJECTIVE:

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

- CO1 Prepare Income and Expenditure Account and Balance Sheet from a given Receipt and Payment Account and the relevant additional information;
- CO2 To acquire the knowledge on the accounting system of electricity companies
- CO3 Enlist the principal books of accounts of a banking company, subsidiary ledgers, other books and
- CO4 Registers and statistical books, and their usage.
- CO5 Define life insurance and describe its purpose and principle

MARIS STELLACOLLEGE, VIJAYAWADA-8
(Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, Computers)
ACCOUNTS FOR SERVICE ORGANISATIONS

Total Hours: 60
Syllabus

SEMESTER-IV
Paper Code: COMMC101

UNIT I: ACCOUNTS OF NON- TRADING/SERVICE ORGANIZATION:

Lecture Hours: 10

Features- Preparation of receipts and payments accounts- Income and Expenditure account and balance sheet from the information.

UNIT II: ELECTRICITY SUPPLY COMPANIES: Lecture Hours:10

Accounts of electricity supply companies: Double Accounting system – Revenue Account – Capital Accounting – General Balance sheet (including problems).

UNIT III: BANK ACCOUNTS:Lecture Hours:15

Bank Accounts – books and registers to be maintained by banks- Slip system of posting – rebate on bills discounted- Schedule of Advances- Nonperforming assets – Legal provisions relating to final accounts- preparation of final accounts – Preparation of Bank final Accounts using computer (including problems).

UNIT IV: INSURANCE COMPANIES:

Lecture Hours:15

Life Insurance Companies- Preparation of Revenue Account, Profit and loss account, Balance Sheet (including problems).

UNIT V: GENERAL INURANCELecture Hours:10

General Insurance - principles – preparation of final accounts- with special reference to fire and marine insurance only(including problems).

REFERENCE BOOKS:

1. Accountancy-III: S.P. Jain & K.L. Narang; Kalyani Publishers
2. Jain & Narang: Corporate Accounting, Kalyani publishers
- 3.S.M. Shukla: Advanced Accounting, SahityaBhavan

MARISSTELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax)

E-COMMERCE

Total Hours:

SEMESTER-IV

Paper Code: COMMC103

No. of Credits: 4

COURSE LEARNING OUTCOME

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
- CO 4Understand the role of online transactions
- CO5 You will gain the skills and project-based experience needed for entry into web design and Development careers.

MARISSTELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax)

E-COMMERCE

Total Hours: 60

SEMESTER-IV
Paper Code: COMMC103

No. of Credits: 4

UNIT- 1: Introduction: Lecture Hours: 12

Meaning, nature, concepts, , advantages, disadvantages and reasons for Transacting online, Types of E-Commerce, E-Commerce Business Models (introduction, Key elements of a Business Model and categorizing major E-Commerce business models), forces behind e-Commerce.

Technology Used in E-commerce: The dynamics of World Wide Web and Internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in – house development of a website)

UNIT- 2: Security and Encryption: Lecture Hours: 10

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-Commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber – vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

UNIT- 3: IT Act 2000 and Cyber Crimes: Lecture Hours: 10

IT Act 2000: Definitions, Digital Signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers
Penalties and adjudication, Appellate Tribunal, Offences and Cyber – crimes.

UNIT- 4: E-Payment System: Lecture Hours: 14

Models and methods of e-payment (Debit card, Credit card, Smart cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

UNIT- 5: On-Line Business Transactions: Lecture Hours: 12

Meaning, purpose, advantages and disadvantages of Transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (Popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} online shopping (Amazon, Snap deal, Alibaba, Flipkart, etc.)

UNIT- 6: Website Designing: Lecture Hours: 12

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Reference Books:

1. Kenneth C.Laudon and Carlo GuercioTraver, E-commerce, Pearson Education.
2. David Whitley, E-Commerce: strategy, Technology and Applications, McGraw Hill Education.
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Applications, 4th Ed., McGraw Hill Education.
4. P.T.Joseph, E-commerce: An Indian perspective, PHI Learning.
5. KK Bajaj and Debjani Nag, E-Commerece, McGraw Hill Education.
6. TN Chhabra, E-Commerce, DhanpatRai& Co.
7. SushilaMadan, E-Commerece, Taxmann.
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, DhanpatRai& Co.
9. E-Commerce : Brinda&Mangavani
10. Frontiers of E-Commerce – Kalakota
11. E-Commerce :NidhiDhawan - International Book House P.LTD.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Computers)
INCOME TAX LAW AND PRACTICE

Total Hours:
No. of Credits: 4

SEMESTER-IV
Paper Code:COMMC104

COURSE LEARNING OBJECTIVES:

Upon successful completion of this course students will demonstrate

- CO1 An overview of Indian tax system and tax rates.
- CO2 Computation of income from salary and qualified deductions U/s80c
- CO3 Determination of house property
- CO4 Computation of capital gains, Profit and Gains Business or Profession, Other sources.
- CO5 Computation of total income of an individual.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE
(General, Computers)
INCOME TAX LAW AND PRACTICE

Total Hours:
No. of Credits: 4

SEMESTER-IV
Paper Code:COMMC104

SYLLABUS

UNIT – I : Introduction : lecture hours:5

Income tax law – Basic concepts : Income , Person , Assessee , Assessment year , Previous year , Agricultural income , Capital and revenue , Permanent Account number (PAN) Residential status, Income exempt from tax U/s 10.

UNIT – II : Income from salary : lecture hours:15

Allowances , perquisites , profits in lieu of salary , deductions from salary income , computation of salary income and qualified savings eligible for deductions u/s 80c (including problems).

UNIT – III : Income from House property : lecture hours:10

Annual value , let out/ self occupied / deemed to be let out house, deductions from annual value – computation of income from house property (including problems).

UNIT – IV : Income from capital gains – Income from other sources& Profits and Gains of Business or Profession: lecture hours:20

Income from capital gains – Income from other sources (from individual point of view) – chargeability – and assessment (including problems).Computation of business or profession.

UNIT – V: Computation of total income of an individual: lecture hours:10

Computation of total income of an individual and Deductions u/s 80 C (including problems).

Practical Lab :

Filing of returns : Manually , On – line filing of Returns of Income & TDS ; Provision & Procedures of compulsory on – line filing of returns for specified assesses.

Reference Books :

1. Gaur and Narang; Income Tax Law and Practice , Kalyani Publishers , New Delhi

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

INCOME TAX PRACTICE AND PROCEDURES-II

Total Hours:
Syllabus

SEMESTER-IV
Paper Code:COMMC105
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 Association of Persons and Partnership Firm under section 184 and 185.
- CO2 Compute the total income and tax liability of Companies.
- CO3 Know about the various Income Tax Authorities, their functions, powers and jurisdiction.
- CO4 Differentiate between tax planning and tax evasion and to know various tax planning ways of assesses.

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

INCOME TAX PRACTICE AND PROCEDURES-II

Total Hours:
Syllabus

SEMESTER-IV
Paper Code:COMMC105
No. of Credits:4

UNIT-I: Assessment of Partnership Firms: **Lecture hours:20**
Computation of total Income for Partnership Firms- PFAOP, PFAF, assessment of partnership firms as such ,setoff and carry forward of losses. Deductions allowed, Assessment of Partnership Firm as Association of persons, Computation of tax in case of PFAOP.

UNIT- II: Assessment of Companies: **Lecture hours:15**
Definition- Residence of a company- Special provision in computation of profits from Business- Deductions from Gross Total Income- Rates of tax, Tax on distributed profits.

UNIT- III : Income Tax Authorities: **Lecture hours:15**
Income tax authorities – Central Government- CBDT- Director General/Director- Chief Commissioner or Commissioner of Income Tax- Assessing Officer.

UNIT-VI :Tax Planning: **Lecture hours:10**
Tax Planning- Meaning- Difference- Tax Planning for Individuals, HUF and Partnership Firms.

REFERENCE BOOKS:

- | | |
|--------------------------------|----------------------------|
| 1.Income Tax practice | -V.P Gaur &Narang |
| 2.Students Guide to Income Tax | - VinodSinghania |
| 3.Income tax - | B .Lal ,Pearson Education. |

MARISSTELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
BCOM (COMPUTERS)

E-COMMERCE

Total Hours: 60

SEMESTER-V

Syllabus

Paper Code:COMPC069

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
- CO5 You will gain the skills and project-based experience needed for entry into web design and Development careers.

MARISSTELLACOLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
BCOM (COMPUTERS)

E-COMMERCE

Total Hours: 60

SEMESTER-V

Syllabus

Paper Code:COMPC069

No. of Credits: 4

UNIT- 1: Introduction:

Lecture Hours: 12

Meaning, nature, concepts, , advantages, disadvantages and reasons for Transacting online, Types of E-Commerce, E-Commerce Business Models (introduction, Key elements of a Business Model and categorizing major E-Commerce business models), forces behind e-Commerce.

UNIT-2 : Technology used in E-Commerce:

Lecture Hours: 10

The dynamics of World Wide Web and Internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in – house development of a website)

UNIT- 3: Security and Encryption:

Lecture Hours: 12

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-Commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber – vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

UNIT- 4: On-Line Business Transactions:

Lecture Hours: 14

Meaning, purpose, advantages and disadvantages of Transacting online, E-commerce applications in various industries like { banking, insurance, payment of utility bills, online marketing, e-tailing (Popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} online shopping (Amazon, Snap deal, Alibaba, Flipkart, etc.)

UNIT- 5: Website Designing:**Lecture Hours: 12**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Reference Books:

1. Kenneth C.Laudon and Carlo GuercioTraver, E-commerce, Pearson Education.
2. David Whitley, E-Commerce: strategy, Technology and Applications, McGraw Hill Education.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE

III BCOM GENERAL,TPP,BCAP

COST ACCOUNTING

Total Hours: 60

SEMISTER-V

Paper code:COMMC109

No. of credits: 4

Course learning outcomes:

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

- CO1 Identify different classification of costs and to differentiate cost & Financial accounting.
- CO2 Differentiate methods of calculating stock consumption.
- CO3 Understand various types of systems of wage payment and incentives
- CO4 Appraise the accounting and control of administrative, selling and distribution of overheads.
- CO5 Understand the meaning and distinctive features of job and process costing.
- CO6 Computation of variances related to material, labour and overheads.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE

III BCOM GENERAL,TPP,BCAP

COST ACCOUNTING

Total Hours: 60

SEMISTER-V

Paper code:COMMC109

No. of credits: 4

Unit-I: Introduction

Lecture hours: 5

Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost

Lecture hours: 10

Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads

Lecture hours: 15

Labour: Control of labour costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing

Lecture hours: 10

Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques

Lecture hours: 10

Standard costing – Variance Analysis (including problems).

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

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

DEPARTMENT OF COMMERCE
MARKETING (GENERAL AND TPP)

Hours per week: 60

SEMISTER –V

Paper Code :COMMC110

No.of Credits: 4

COURSE LEARNING OUTCOMES

Upon successful completion of this course the students will have demonstrated the ability

- CO1 They can know how the environment influencing the marketing..
- CO2 The students have an idea how segmentation was done by the business people.
- CO3 Students get knowledge about the product cycle.
- CO4 They know how the price will be fixed for a product.
- CO5 Students get knowledge about promotion activities which tool is better for various businesses.

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

DEPARTMENT OF COMMERCE
MARKETING (GENERAL AND TPP)

Hours per week: 60

SEMISTER –V
Paper Code :COMMC110

No.of Credits: 4

Unit-I: Introduction: Hour: 15

Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix-4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Hours: 10

Buying Decision Process – Stages – Buying Behaviour –Market Segmentation – Selecting Segments– Advantages of Segmentation.

Unit-III: Product Management: Hour: 10

Product Life Cycle- New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision:Hour: 10

Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Hour:15

Promotion Mix - Advertising - Publicity – Public relations -Personal selling and Direct marketing -Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall

3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

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

DEPARTMENT OF COMMERCE

INDIRECT TAXES

Total Hours:60

SEMESTER-V
Paper Code: COMMC111
No. of Credits:4

COURSE LEARNING OUTCOME :

After studying this lesson, you will be able to:

- CO1 Acquaint yourself with the sources of revenues of the government;
- C02 Define direct taxes and indirect taxes;
- C03 Distinguish between direct taxes and indirect taxes;
- C04 State merits and demerits of direct taxes and indirect taxes;
- C05 Enumerate sources of direct taxes and indirect taxes;
- C06 Define various types of indirect taxes like, excise duty, customs duty(import and export), Value Added Tax (VAT); and their levy and collection.
- C07 Distinguish between sales tax and value added tax.

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

DEPARTMENT OF COMMERCE

INDIRECT TAXES

Total Hours:60

SEMESTER-V
Paper Code: COMMC111
No. of Credits:4

Lecture hours 12

Unit –I: Central Sales Tax/G.S.T (Goods And Services Tax): Objectives of CST Act, Dealer-Business-Sales-Goods-Declared goods, Turnover - Sale Price - Sales Exempt from Central Sales Tax, Interstate and Intra state sale, sales in the course of imports and exports, registration under CST Act.

Lecture hours:12

Unit- II: Customs Act: Types of Custom Duties- Valuation for Customs Duty- Tariff Value-Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

Lecture hours:12

Unit –III: Central Excise: Procedures relating to Levy, Valuation and Collection of Duty, Types of Excise Duties- Cenvat Credit- Classification of Excisable Goods- Valuation of Excisable Goods-Central Excise Procedures (including problems)

Lecture hours:12

Unit –IV: Service Tax: Features of Service Tax- Levy and Collection - Service Tax Administration-Exemptions from Service Tax - Taxable Services- Determination of Service Tax Liability (including problems)

Lecture hours:12

Unit -V: VAT: Concept and Principles - Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.

References:

1. Customs Law Manual and Customs Tariff of India- R K Jain
2. Central Excise Manual and Central Excise Tariff- Taxman's
3. CENVAT Law and Procedure- Taxman's
4. Income Tax Law including VAT/Service Tax- T N Manoharan, Snow White Publications
5. Direct taxes Law & Practice – Vinodh Singhanian, Kapil Singhanian, Taxman.
6. Direct Taxes- H C Mehrotra and Goyal, Sahitya Bhavan Publications.
7. Direct Taxes- Gaur and Narang, Kalyani Publishers, Ludhiana.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General, Tax, Computers)
COMPUTERS APPLICATIONS IN ACCOUNTING

Total Hours: 60
Syllabus

SEMESTER-V
Paper Code:COMMC112
No. of Credits:4

COURSE LEARNING OUTCOMES:

Upon completion of the course the student able to

- CO1 To get knowledge about the computerized accounting advantages and disadvantages and tally features, company creation screen and recording of ledgers, groups in tally.
- CO2 To get knowledge about the inventory reports and VAT calculations in tally.
- CO3 To get knowledge about the creation of cost centres, categories, budgets and stock items, categories and items in tally.
- CO4 To get knowledge about the F: 11 and F: 12 settings in tally.
- CO5 To get knowledge about the creation of different vouchers in tally. (i.e., rejection in voucher, delivery note voucher, physical stock voucher.)

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(General,Tax,Computers)
COMPUTERS APPLICATIONS IN ACCOUNTING

Total Hours: 60
Syllabus

SEMESTER-V
Paper Code:COMMC112
No. of Credits:4

Unit I: Introduction to Computerized Accounting: Lecture Hours:10

Introduction to computerized accounting – Meaning and features – Advantages and Limitations.

Features of Software – Tally Screen Components – Creation of Company in Tally – Company features (F:1) – Configuration (F:2) – Processing Transactions in Tally – Groups and Ledgers - Accounting Vouchers – Recording of Transactions – Report Generation – Financial Reports in Tally.

Unit II: Introduction to Trading Organizations and Manufacturing Organizations:

Lecture Hours:12

Introduction to Inventory – Purchases and Sales – Recording of Transactions – Inventory Vouchers – Inventory Reports.VAT for Composite dealers – Salient features of VAT compliant Tally – Enabling VAT – Recording of transactions – VAT Reports.

Manufacturing Stock Journal – Bills of Materials – Recording of transactions – Creation of Go downs – Creation of Cost Centers – Reports.

Unit III: a) Advanced Accounting in Tally.ERP9 Lecture Hours:15

Bill-wise Details – Cost centers and Cost categories – Voucher classes – Cost centre class – Multiple Currencies – Interest Calculation – Budgets & Controls – Scenario Management – Banking – Stock Summary – Trial Balance – Practical exercises.

b) Creating inventory masters in tally.ERP 9 Lecture hours:15

Stock group – Stock categories – Units of measure – Godowns – Stock items – Voucher type – Walkthrough for Creating Inventory Masters – Practice Exercises.

Unit IV: Advanced inventory in tally.ERP9

Order processing – Reorder Levels – Tracking Numbers – Batch Wise Details – Additional Cost Details – Bill of Material (BOM) – Price Levels and Price Lists – Stock Valuation – Zero Valued Entries –Inventory Ageing Analysis – Different Actual and Bill Quantities.

Unit V: Voucher entry in tally.ERP 9

Lecture Hours:8

Inventory Vouchers – Purchase Orders – Sales Orders –Receipt Note – Delivery Note – Rejections Out – Rejections In – Manufacturing Journal – Physical Stock Voucher – Transfer Journal – Walkthrough for Recording Inventory Vouchers – Invoicing – Practical Exercises.

Prescribed Manual: Tally Financial Accounting Program by Tally Solutions.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
GENERAL
FINANCIAL MANAGEMENT

Total Hours:

SEMESTER-V

Paper Code: COMMC113

No. of Credits: 4

Course learning outcomes:

Upon completion of Financial Management, the learner will be able to

- CO1 Demonstrate an understanding of the overall role and importance of the finance function
- CO2 Demonstrate basic finance management knowledge.
- CO3 Explain alternative sources of finance and investment opportunities in their suitability and in their particular circumstances
- CO4 Demonstrate knowledge of Time value of money over time and its uses
- CO5 Assess the factors affecting investment decisions and opportunities presented to an organization
- CO6 Apply techniques in managing working capital

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
GENERAL
FINANCIAL MANAGEMENT

Total Hours:

SEMESTER-V
Paper Code: COMMC113
No. of Credits: 4

Unit I: Nature of Financial Management: - Meaning and scope of finance function - Goals of financial management - Profit maximization - Wealth maximization - Importance of financial management. Financial Planning and forecasting - Factors affecting financial planning.

Unit II: Capital Budgeting: –Capital Budgeting Process –Project Appraisal techniques – Selection Process under Capital Rationing.

Unit III: Cost of Capital– Concept: - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital - Operating and financial leverages.

Unit IV: Capital structure - Meaning, factors affecting capital structure -Capital structure Theories.

Unit V: Working capital management: - Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital - Computation of working capital.

Text Book

1. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.

Books for References

1. V.K. Saxena and C.D.Vashis, Essentials of Financial Management (2010), Sultan Chand and Sons, New Delhi.
2. Brealey and Myers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
3. Prasanna Chandra, (2008), Financial Management Theory and Practice - Tata McGraw Hill, New Delhi.
4. T.S. Reddy & Y. Hari Prasad & Reddy(2013), Financial Management, Margham Publications, Chennai.
5. Ramachandran (2011), Financial Management, Tata McGraw- Hill, New Delhi.

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

Total Hours:60

SEMESTER-V

Paper Code:COMMC114

No. of Credits:

COURSE LEARNING OUTCOMES:

Upon Completion of the course the student able to

- CO1 Understand the legal requirements relating to presentation of accounts by a holding company, Consolidated financial statements ,Consolidated Balance sheet , having knowledge relating to important factors and their accounting treatment such as minority interest ,cost of capital, post -acquisition profits and pre- acquisition profits ,capital profits
- CO2 After studying this chapter the student will able to 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
- CO3 Understand different types of Amalgamation, Vital factors that have significant accounting impact, computation of purchase consideration by different methods, and methods of accounting like pooling of interests method and the purchase method
- CO4 Identify the reasons why lease can be useful for lessee, different types of leases, Lease agreements Disclosure and presentation
- CO5 Computation of Hotel accounts

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

BACHELOR OF COMMERCE

ADVANCED CORPORATE ACCOUNTING

Total Hours:60

SEMESTER-V

Paper Code:COMMC114

No. of Credits:

Lecture hours:12

Unit I: Holding Companies (AS21): Meaning and definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its subsidiaries – Consolidated of balance sheet and Profit and Loss Account.

Lecture hours:12

Unit II: Liquidation of Companies: Meaning of Liquidation - Modes of Winding up - Contributory order of Payment –Preferential Creditors - Statement of Affairs-Deficiency or Surplus Accounts – Liquidators' Final Statement.

Lecture hours:12

Unit III: Amalgamation of Companies (AS – 14): Amalgamation – Meaning – Types - Purchase Consideration –Computation of Purchase Consideration – entries in the books of the transferor and transferee - Special Adjustment Entries for Inter-Company Owings and Holdings.

Lecture hours:12

Unit IV: Lease Accounting: Meaning- Terms used in leasing – Popularity of Leasing – Advantages and Disadvantages – Classification – Operating and Financial lease –Accounting for Financial Lease – Books of the Lessee and Lessor. Operating lease - Accounting for Operating Lease – Books of the Lessee and Lessor

Lecture hours:12

Unit V: Hotel Companies Accounts (Learning objectives): Nature of Hotel Business- Hotel Organization- Heads of Revenue and Expenditure- classification of Guests-Important Terms- System of Book-keeping- Proforma of Visitors' or Guests Ledger- Internal Control System in a Hotel- Night Audit- Final Accounts- Significant Accounting Policies- (Key Terms – Test Questions- Practical Problems)

References:

1.Advance corporate Accounting: S.P.Jain and K.L.Narang

2.Corporate Accounting :S.P.Jain and K.L.Narang

3.Advance Accountancy volume II : S.P. Jain K.L.Narang

MARIS STELLA COLLEGE, VIJAYAWADA-8
(AN AUTONOMOUS COLLEGE Affiliated to Krishna University)
BACHELOR OF MANAGEMENT STUDIES
MARKETING OF SERVICES

TOTAL NO OF HOURS:60

SEMESTER-V

PAPER CODE: COMMC115

NO OF CREDITS:4

COURSE LEARNING OUTCOMES

- **CO1** By completing this course, students will: Appreciate the challenges facing the services marketing in traditional commercial marketing, e-marketing and non commercial environments;
- **CO2** Appreciate the difference between marketing physical products and intangible services, including dealing with the extended services marketing mix, and the four unique traits of services marketing
- **CO3** Students able to understand the process of service marketing
- **CO4** Recognise the challenges faced in services delivery as outlined in the services gap model.
- **CO5** Students can understand the different types of services provided by the organizations.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(AN AUTONOMOUS COLLEGE Affiliated to Krishna University)
BACHELOR OF MANAGEMENT STUDIES
MARKETING OF SERVICES

TOTAL NO OF HOURS:60

SEMESTER-V

PAPER CODE:COMMC115

NO OF CREDITS:4

Unit-I:Meaning of service, Nature, Significance of services characteristics of services, types of services, difference between goods and services, , need for service marketing and obstacles in service marketing.

Unit-II:Service Marketing Management Process: Marketing management process for services Planning, organizing,analyzing marketing opportunities, selecting target market - developing the service marketing mix - managing and controlling marketing efforts.

Unit-III: Service Design and Development: Challenges of service design, stages in new service development, Service blue printing - Service standards: Factors determine service standard, customer defined standards.

UNIT-IV:Service Quality:Service Quality GAPModel,SERQUAL Model,Service Recovery-Service Encounter-Service Triangle.

Unit-V Marketing of Services: Financial service marketing, Insurance, Bank, Mutual funds, Tourism Marketing, Hospital marketing, any hotel and hospitality marketing, other relevant services marketing.

References:

1. Services Marketing by - Valarie A. Zeithaml and May Jo Bitner Pub : Tata Mc Graw HIL
2. Services Marketing by - Vasont :Venugopal and Raghu N., Himalaya Publishing House.
3. Services Marketing by - P.N. Reddy and others Pub: Himalaya Publishing House.
4. Service Marketing by : Hellen wood Ruffe, Macmillan India Ltd.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
BACHELOR OF MANAGEMENT STUDIES
RETAIL MANAGEMENT

Total Hours:60
Syllabus

SEMESTER-V
Paper Code: COMMC116
No. of Credits: 4

Course learning outcomes:

Upon completion of the course students will be able to –

- CO1 Understand the detail of retailing and retail management and how that impacts and improves the rate of the success of a retail operation by starting of retail units.
- CO2 Know the impact of retail format which not only deals with traditional retailing issues but also with non-traditional retail management in the context of new information technology.
- CO3 Understand the procedures involved in setting up a retail organization which affects the location and layout of the retail business.
- CO4 Know the customers a wider choice of goods, more convenience and a better priority in the natural outcomes by using traditional retailing as well as technology.
- CO5 Framework to develop retail pricing with strategies and also retail promotion with retail mix, advertising as well as sales promotion aspects in retail Units.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

BACHELOR OF MANAGEMENT STUDIES

RETAIL MANAGEMENT

Total Hours:60

Syllabus

SEMESTER-V

Paper Code: COMMC116

No. of Credits: 4

Unit – I: Introduction to Retailing:

Lecture Hours: 15

Concept, Meaning, Definition, Characteristics, Nature, Importance of Retailing, Factors Influencing Retailing, Functions of Retailing, Developing and applying Retail Strategy, Strategic Retail, Planning Process, Retail Organization, Classification of Retail management

Unit –II: Retail Format: Lecture Hours: 10

Retail Sales by ownership on the basis of Merchandise offered, Non store based Retail Mix and Non traditional Selling.

Unit –III: Setting up Retail Organization: Lecture Hours: 10

Size and Space allocation, location, factors affecting the location of Retail, Stores Layout and Space planning: Types of Layouts.

Unit –IV: Emergence of Organized Retailing:

Lecture Hours: 10

Traditional Retailing, Retailing in Rural India, Role of IT in Retailing, Emerging trends in Retailing.

Unit-V: Retail Pricing:

Lecture Hours: 15

Retail Pricing: Concept, Pricing Option, Pricing Strategies, Pricing Objectives, types of Pricing, factors influencing Pricing, Retail Pricing Strategies, and Retail Promotion Strategies. Retail Promotion: Retail Promotion Mix, Retail advertising and Sales promotion.

References:

1. Levy & Weitz, Retail Management, TMH, 2012.
2. Swapana Pradhan, Retailing Management, TMH, 2012
3. David Gilbert, Retail Marketing Management, Pearson Education.
4. A.J. Lamba, The Art of Retailing, Mc Graw Hill.
5. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson.
6. S.L Gupta, Sales and Retail Management: An Indian Perspective, 2007, Excel Books.
7. Rosemary Varley, Mohammed Rafiq, Principles of Retail Management, Palgrave Macmillan, 2009
8. Chetan Bajaj, Retail Management, Oxford University Press.
9. Sinha, Piyush Kumar and Uniyal, Managing Retailing, Oxford University Press 2010.

MARIS STELLA COLLEGE, VIJAYAWADA – 8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE (TPP)

TAX PLANNING AND MANAGEMENT

SEMESTER-V

Paper code:COMMC117

COURSE LEARNING OUTCOMES:

Upon completion of the course, students will be able:

- CO1 To define tax planning, tax management, tax evasion and tax avoidance and their differences. Students will recognize potential opportunities for tax savings and tax planning in setting up a new business.
- CO2 Identify various tax benefits regarding financial decisions.
- CO3 It will be helpful in taking different managerial decisions after evaluating and reviewing the impact of direct laws.
- CO4 To know about the impact of tax on foreign income and how to avoid double taxation.
- CO5 To compute the tax liability of domestic company and to know the about the relief provisions U/S 90 and 91 for Foreign Collaboration.

MARIS STELLA COLLEGE, VIJAYAWADA – 8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

(TPP)

TAX PLANNING AND MANAGEMENT

Unit-I:Tax Planning: lecture hours 15

Difference between tax planning, tax avoidance, tax evasion and tax management - Tax planning with reference to setting up a New Business - Form and Size - Tax Holiday, etc.

Unit-II:Tax Planning of Financial Decisions: lecture hours 15

Absorption, Mergers, De-mergers and Takeovers - Reorganization or Restructuring of Capital - Decisions such as Borrowing or Investment Decisions.

Unit-III:Tax Planning on Managerial decisions: lecture hours 15

Own or lease - Make or buy decisions - Repair, replace, renewal or renovation of assets - Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: lecture hours 10

Selling in domestic or foreign market - Avoidance of double taxation agreement - Foreign collaborations and joint ventures.

Unit-V:Foreign Collaborations: lecture hours 10

Incidence of tax on Domestic companies - Provisions for relief in respect of Double taxation - Double Taxation Avoidance Agreements.

References:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhanian, Taxman's Direct Taxes Planning and Management.
3. Taxman, The Tax and Corporate Law Weekly.
4. Bhagawati Prasad, Direct Taxes Laws Practice, WishwaPrakashan.
5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
7. IAS – 12 and AS – 22.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE

TAX

CUSTOMS LAW & PRACTICE-I

Total Hours: 60

SEMESTER-V

No. of Credits: 4

PaperCode:COMMC118

Course Learning outcomes:

- CO1 Have the understanding of the basic and practical aspects of customs law.
- CO2 Develop knowledge of WTO, trade regulations .
- 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-I

Total Hours: 60

No. of Credits: 4

SEMESTER-V

PaperCode:COMMC118

UNIT – I: Introduction to Customs Duty

Lecture hours: 16

Brief Background of customs law- WTO and India, Scope and coverage of Customs law; nature of customs duty; type of duties – Basic custom duty, Special additional duty, protective duty –countervailing duty-antidumping duty-safeguard duty-export duty; rate of duty applicable – a emergency power to increase duty.

UNIT – II: Valuation for Customs Duty

Lecture hours: 16

Value for the purpose of customs Act, valuation rules for imported goods, GATT valuation code, customs value –Inclusions and Exclusions from assessable value, Declaration by importer, methods of valuation for customs.

UNIT – III: Import and Export Procedure

Lecture hours: 16

Import procedure- by the carrier,- by the importer, assessment of duty and clearance- assessment of customs duty –customs clearance – demurrage of unclear 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 hours: 8

Duty Drawbacks, types of drawbacks, rates, duty drawback on re-export

Reference books:

Indirect Taxes Law & Practice: V.S.Datey

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

DEPARTMENT OF COMMERCE
(TAX)
CENTRAL EXCISE

Total hrs: 60

SEMESTER-V
Paper code:COMMC119

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
(TAX)
CENTRAL EXCISE

Total hrs: 60

SEMESTER-V
Paper code:COMMC119

UNIT I: LIABILITY OF CRNTRAL EXCISE DUTY Lecture hrs:10
Brief history of Excise Law, Nature of Excise duty, Goods, Excisable goods, Manufacturer, Deemed Manufacturer.

UNIT II: CLASSIFCATION OF GOODS Lecture hrs:10
Central Excise Tariff Act, Rules for interpretation of CETA, Principles of classification.

UNIT III: VALUATION UNDER CENTRAL EXCISE Lecture hrs:15
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
Provisions of general SSI exemptions, Clubbing of clearances of SSI, Branded goods and SSI.

UNIT V: PENALTIES AND PUNISHMENTS Lecture hrs:13
Offences under the Act, Penalties, Prosecutions for Offences, evidence.

REFERNCE BOOKS:
Indirect Taxes& Practice – V.S DATEY

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college Affiliated to Krishna University)

Department Of Commerce

PROJECT MANAGEMENT

Total hours:60

SEMESTER - V

Paper code:COMMC120

No of credits:2

COURSE LEARNING OUTCOMES:

- CO1 Understand the project, the process and the manager
- CO2 Generating ideas and practical tools and techniques
- CO3 Students will be able to describe a project life cycle, and can skillfully map each stage in the cycle
- CO4 Students will be able to develop a project scope while considering factors such as customer requirements and internal/external goals

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college Affiliated to Krishna University)

Department Of Commerce

PROJECT MANAGEMENT

Total hours:60

SEMESTER - V

Paper code:COMMC120

No of credits:2

Unit-I: Basics of Project Management: Project Identification, Project Initiation- Project Life Cycle- Project planning, Resource allocation, Scheduling, Project Cost Estimate and Budgets- CPM-PERT

Unit-II: Project Performance Measurement and Evaluation: Performance Measurement- Productivity, Performance Evaluation, Challenges of Performance Measurement and Evaluation.

Unit-III: Project Execution, Control and Close-out: Project Execution, Project Control, Purpose of Execution and Control- Project Close-out ,Project Termination, Project Follow-up.

References:

1. Horald kerzer, Project Management: A Systematic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S.Choudhury, Project Management: Project Scheduling and Monitoring in practice, south Asia publishers ltd.
3. P.K.Joy, Total Project Management: the Indian context, Macmillan India ltd.
4. John M Nicholas, project management for business and technology: principles and practice, prentice hall of India.
5. N.J. Smith(Ed), Project Management, Blackwell publishing.
6. Jack r Meredith and Samuel J Mantel, Project Management: a managerial approach, John Wiley.

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

DEPARTMENT OF COMMERCE (CC,TPP,BCAP)

MANAGEMENT ACCOUNTING

SEMESTER-VI
PAPER CODE:COMMC121

TOTAL HOURS:60

NO Credits: 4

COURSE LEARNING OUTCOME

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

- CO1 Understand different kinds of financial analysis, including horizontal analysis, vertical analysis, and trend Analysis and ratio analysis
- CO2 To describe the concept of fund flow and its relevance to management of working capital in general and business liquidity in particular.
- CO3 Explain the objective and assumptions of cost-volume profit (CVP) analysis
- CO4 To understand the meaning of cash, cash funds and cash equivalents

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

DEPARTMENT OF COMMERCE (CC,TPP,BCAP)

MANAGEMENT ACCOUNTING

**SEMESTER-VI
PAPER CODE:COMMC121**

TOTAL HOURS:60

NO Credits: 4

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis (including problems).

Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit–V: Break-Even Analysis and Decision Making: Marginal Costing – Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision (including Problems).

References:

1. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
2. S.P Jain, K.L. Narang, Cost Accounting Kalyani publishers.
3. Simmi Agarwal, Monika Sehgal, S.P.Jain, K.L.Narang, Cost and Management Accounting, Kalyani publishers, Ludhiana.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

COMMERCIAL GEOGRAPHY

TotalHours:60

SEMESTER-VI

Paper Code:COMMC122

No. of Credits:4

COURSE LEARNING OUTCOMES:

- CO1 To identify the early commercial activities in the world reflecting different occupations in various environments. To know about the evolution of earth and Environmental pollution.
- CO2 To understand the different stages of agricultural development. To acquaint the students with the importance of human resources, agricultural produce, mineral and their distribution in the world, to acquire specific knowledge about the production of food – crops in the world – their consumption and short-falls.
- CO3 To get knowledge about the Indian forests and need for protection forests and Forests conservation act.
- CO4 To know about the Indian minerals and mining and their uses types of minerals in India.
- CO5 To get knowledge about the Indian water resources, Interlinking of Rivers in India and Experience of India and Andhra Pradesh.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

COMMERCIAL GEOGRAPHY

TotalHours:60

SEMESTER-VI

Paper Code:COMMC122

No. of Credits:4

Unit – I: The Earth Lecture Hours: 10

Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit –II: India – Agriculture:

Lecture Hours: 10

Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit –III: India – Forestry:

Lecture Hours: 15

Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit –IV: India – Minerals and Mining:

Lecture Hours: 15

Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites –District wise Profile.

Unit-V: India – Water Resources – Rivers: Lecture Hours: 10

Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. D.R. Khullar, Commercial Geography, Kalyani Publishers. New Delhi, Hyderabad.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
AUDITING

Total Hours:60

SEMESTER: VI

Paper Code:COMMC123

No. Of Credits: 4

Learning Outcomes:

- 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

Total Hours:60

SEMESTER: VI

Paper Code:COMMC123

No. Of Credits: 4

Unit-I:

(Lecture hours: 12)

Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds

Unit-II:

(Lecture hours: 10)

Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III:

(Lecture hours: 10)

Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV:

(Lecture hours: 12)

Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V:

(Lecture hours: 16)

Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. Pradeep Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
3. S.K. Basu, Aditya P. Tripathi, Pearson publications.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous College Affiliated to Krishna University)

DEPARTMENT OF COMMERCE

EMERGING AREAS IN ACCOUNTING

Total Hours:60

SEMESTER-VI

No. Of Credits:

PAPER CODE: COMMC124

COURSE LEARNING OUTCOME:

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

- **CO1** Acquire knowledge the concept of human assets in organization, analyze the methods of human resource accounting
- **CO2** Learn a technique adopted when inflation affects the cost of business. Here the students will learn different methods of inflation accounting.
- **CO3** Explain key features of environmental accounting; identify issues to which environmental accounts could be applied.
- **CO4** As the Gross Domestic product ignores environmental concerns, there is a need of Green Accounting. In this they will able to learn the implementation of green accounting.
- **CO5** Forensic accountants help to safeguard investors and consumers from the unlawful acts of a company by detecting embezzlement, bribery, money laundering, etc. Understand the legal process and the role of expert witnesses in fraud cases.
- **CO6** Learning types of funds in fund accounting, and their usage in non –profit organizations
- **CO7** Define derivatives and explain the trading, hedging, and risk management applications of forward, futures and options.
- **CO8** Understand the principles of resource consumption accounting, and an approach that guide managers with decision support information for enterprise optimization.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
(GENERAL)
EMERGING AREAS IN ACCOUNTING

Total Hours:60

SEMESTER-VI

No. Of Credits:

PAPER CODE: COMMC124

Unit-I: Human Resource Accounting:

(Lecture hours: 15)

Methods: Human resource Cost Accounting, Replacement cost approach ,Oppurtunity cost Approach- Present value of future earnings approach , Model on human resource accounting .

Unit-II: Social Accounting:

(Lecture hours: 10)

Rationale for social accounting qualitative and quantitative disclosures social accounting approaches-Evaluation of social accounting reports

Unit-III: Inflation Accounting:

(Lecture hours: 15)

Historical cost basis of financial Statements-Limitations –Evolution of inflation accounting - constant rupee accounting (Current purchasing power accounting) (including (problems)International standard for hyperinflationary accounting (theory)

Unit-IV: Environmental Accounting:

(Lecture hours: 10)

Qualitative and quantitative Environmental accounting disclosures –Evaluation of Environmental accounting - Green Accounting - Concept and implementation.

Unit-V: Special Areas in Accounting:

(Lecture hours: 10)

Intrinsic Value Accounting – Resource Consumption Accounting – Forensic Accounting – Fund Accounting – Hedge Accounting.

References:

1. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd.
2. Jain and Narang: Advanced Accounts, Kalyani Publishers,
3. Gupta, Shashi K. & Sharma, R.K., Management Accounting: Principles and Practice, Kalyani Publishers.
4. L.S Porwal : Accounting theory ,Tata McGraw Hill

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

FINANCIAL MARKETING

Total Hours:60

Syllabus

SEMESTER-VI

Paper Code:COMMC125

No. of Credits:4

Course Learning Outcomes:

Under completion of course students will be able to -

- CO1 Outline the participants in the financial markets.
- CO2 Describe the primary market and also its issuing methods.
- CO3 Appreciate the clearing and settlement procedures of securities transactions.
- CO4 understands the stock indices and also stock exchange regulations under SEBI.
- CO5 Describe the share and debt markets, instruments of money and bond markets.

MARIS STELLA COLLEGE, VIJAYAWADA-8

(An Autonomous college affiliated to Krishna University)

DEPARTMENT OF COMMERCE

FINANCIAL MARKETING

Total Hours:60

Syllabus

SEMESTER-VI

Paper Code:COMMC125

No. of Credits:4

UNIT-I:Financial markets

Lecture Hours: 10

Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: Capital Market

Lecture Hours: 13

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

Unit-III: Secondary Market

Lecture Hours: 12

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

Unit-IV: Players on Stock Exchange

Lecture Hours: 13

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

Unit-V: Bond Market in India

Lecture Hours: 12

Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

References: 1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.

2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.

3. Vasant Desai, Indian Financial System, Himalaya Publishing House.

4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.

5. Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, New Delh

MARIS STELLA COLLEGE, VIJAYAWADA-8
(AN AUTONOMOUS COLLEGE Affiliated to Krishna University)
BACHELOR OF MANAGEMENT STUDIES
GLOBAL MARKETING

TOTAL HOURS:60

SEMESTER-VI

PAPECODE:COMMC126
NO OF CREDITS:4

COURSE LEARNING OUTCOMES:

Upon Completion of the course the students able to demonstrate

- CO1 Assess the future of global marketing.
- CO2 Identify and explain the variables involved in selecting pricing strategy in the global marketplace.
- CO3 Debate the impact of politics on global marketing.
- CO4 Analyze global strategic partnerships and global value chains.
- CO5 Develop competitive strategies by addressing global competitive analysis, global market entry strategies and global sourcing strategies.
- CO6 Examine cultural, political, legal and economic issues.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(AN AUTONOMOUS COLLEGE Affiliated to Krishna University)
BACHELOR OF MANAGEMENT STUDIES
GLOBAL MARKETING

TOTAL HOURS:60

SEMESTER-VI

PAPERCODE:COMMC126
NO OF CREDITS:4

Lecturer Hours:15

Unit-I: Introduction: Scope - classification of foreign markets - tariff and non-tariff barriers - stages of global marketing - global and multi-international marketing - economic, technological, political and social factors affecting global marketing.

Lecturer Hours:10

Unit-II: Selection of Foreign Markets: Meaning - parameters for market choice decision - modes of entry into global markets - Exporting - licensing - franchising - joint ventures – subsidiaries.

Lecturer Hours:10

Unit-III: Product Selection of global markets: product policy - product standardization - adaptation - international product life policy - global product strategies - promotion of global products.

Lecturer Hours:10

Unit-IV: Pricing: Concept – factors influencing pricing - International pricing terms - export pricing – Transfer pricing – Issues.

Lecturer Hours:15

Unit-V: Promotion and Channels of distribution in selected foreign countries - factors affecting channel decision - foreign agents - identification - motivation - control of foreign agents.

References:

1. Warren Keegan, International Marketing, Pearson Publication, 2011.
2. Philip R Cateora and John Graham, International Marketing, Tata McGraw Hill, 1999.
3. Susan Douglas & Samuel Craig, Kripalani, Global Marketing Strategy Tata McGraw Hill, 2005.
4. Varshney and Bhattacharya, International Marketing, Book well Publishers, New Delhi, 2007.
5. R.Srinivasan, International Marketing, Prentice Hall.
6. S.A.Sherlekar, S.A.Sherlekar, Global Marketing Management, Himalaya publishing House.
7. Francis Cherunilam, International Marketing, Himalaya Publication.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous college affiliated to Krishna University)
BACHELOR OF MANAGEMENT STUDIES
Advertising and Media Management

Total Hours:60

SEMESTER-VI

Paper Code:COMMC127

No. of Credit: 4

COURSE LEARNING OUTCOMES:

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

- **CO1** Define public relations and identify the history and evolution of public relations
- **CO2** Identify and analyse the 4 elements of a public relations.
- **CO3** Understand and conduct the measurement of brand equity and brand performance.
- **CO4** Understand the concept of advertising objectives and appreciate the importance of advertising in business.
- **CO5** Understand consumer`s media usage and attitude towards media.

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

BACHELOR OF MANAGEMENT STUDIES

Advertising and Media Management

Total Hours:60

SEMESTER-VI
Paper Code:COMMC127
No. of Credit: 4

Unit-I:

Lecture hours:10

Concept of Public Relations - Working definitions - Nature and scope of public relations – significance of public relations to business.

Unit-II: Four elements of Public Relations:Lecture hours: 15

Public Relations as a Social Philosophy of Management - Public Relations as Policy Decisions – Public Relations as Action - Public Relations as communication.

Unit-III: Brand Management:Lecture hours:15

Brand Positioning: Strategies for competitive advantages - components of positioning - consumer segmentation - perceptual Mapping - Brand benefits and attributes, positioning with Non-Functional values - Self Concept and Preferred Brand – Brand Personality - Image Versus Personality - Positioning Successes – Brand equity.

Unit-IV: Types of Advertising:Lecture hours:10

Classified - Display - Political advertising - public service ads - radio and television spots.

Unit-V: Media Planning:

Lecture hours:10

Research, Frequency and Continuity, Media information and selection, media plan framework - Media Mix –TRP Rating - creativity in media planning – significance of Mass Media to business.

References: 1. Jack G. Wiechmann, N.T.C's Dictionary of Advertising, NTC Publishing Group Lincolnwood, Illinois, U.S.A. 1998.

2. D.B. Taraporevala : Advertising Management – Selected Readings, D.B. Taraporevala & Sons Co. Private Ltd., Bombay, 1965.

3. J.S. Chandan, Jagjit Singh, P.N. Malhan, : Essentials of Advertising, Oxford & IBH Publishing Co. Pvt. Ltd, Calcutta, 1990.

4. Rajeev Batra, John G. Myers, David A. Aaker: Advertising Management, Prentice Hall of India Pvt. Ltd., New Delhi, 1997.

5. William F Arens, Irwin : Contemporary Advertising, MC Graw Hill, Boston.

6. Paul Winner: Effective PR Management - A Guide to Corporate Survival, Jaico Publishing House, Bangalore, 2001.

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
TAX

CUSTOMS LAW & PRACTICE-II

Total Hours: 60

No. of Credits: 4

SEMESTER-V

Paper Code:COMMC128

COURSE LEARNING OUTCOME:

- CO1 The student will acquaint with knowledge of Baggage rules and regulations , restrictions .
- CO2 Learn about Exemptions ,Remissions and Demands in customs duties
- CO3 Learn about procedure for Warehousing ,provisions in respect of penalties ,when goods are confiscated
- CO4 Having knowledge of powers of various customs officers

MARIS STELLA COLLEGE, VIJAYAWADA-8
(An Autonomous College Affiliated to Krishna University)
DEPARTMENT OF COMMERCE
TAX

CUSTOMS LAW & PRACTICE-II

Total Hours: 60
No. of Credits: 4

SEMESTER-V
Paper Code:COMMC128

UNIT – I: Baggage,courier,post

Lecture hours: 15

General Provisions about baggage,prohibitions,restrictions on baggage,General Free Allowance for passengers,restrictions on jewellery,rate of customs duty on baggage,Concession for transfer of residence ,unaccompanied baggage, courier,import and export by post

UNIT – II: Exemptions ,remissions & Demands In Custom **Lecture hours: 10**

Exemptions ,Project Import, Remission on lost/pilfered goods, Difference between pilferage and destruction of goods, Remission on relinquished goods ,Abatement of duty on damaged goods, Re-import of goods, Refund, Demands of customs duty

UNIT – III: Warehousing in Customs

Lecture hours: 15

Warehousing-Need for warehousing, use of warehousing facility, warehousing Bond, warehousing period under customs, interest payable, manufacture in customs bonded warehouses, clearance from bonded warehouse, other provisions of customs warehousing, storage in warehousing, prohibitions on imports and exports, customs house agent, stores

UNIT –IV: Powers of cusoms officers

Lecture hours: 10

Power to inspect, to stop, and inspect conveyance, to x-raybodies,to summon, to arrest, to search, and seize

Reference books:

Indirect Taxes Law & Practice: V.S.Datey

MARIS STELLA COLLEGE, VIJAYAWADA – 8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE (TPP)
Fundamentals of Goods and Service Tax

TOTAL HOURS :60

SEMESTER-VI
Papercode:COMMC129

COURSE LEARNING OUTCOMES:

Upon successful completion of this course the students will have demonstrated the ability:

- CO1 To discuss about the GST, its advantages and disadvantages and Constitutional Amendments.
- CO 2 Explain about different models of GST and Comprehensive Structure of GST in India.
- CO3 To discuss about the various Central and State level Indirect Taxes subsumed under GST , the Taxes and duties and Goods outside the purview of GST.
- CO4 To analyze the Intra and Inter State Transactions of Goods and services.
- CO5 To determine the time of supply of goods and services, transaction value, Input Tax Credit and its utilisation.

MARIS STELLA COLLEGE, VIJAYAWADA – 8
(An Autonomous college affiliated to Krishna University)
DEPARTMENT OF COMMERCE (TPP)
Fundamentals of Goods and Service Tax

TOTAL HOURS :60

SEMESTER-VI
Papercode:COMMC129

UNIT I: INTRODUCTION lecture hours: 15

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

Unit II: GST lecture hours: 10

Principles- Models of GST: Australian, Canadian, Kalkar-Shah – Banghi-Poddar. Comprehensive structure of GST model in India: Single, Dual GST- Transactions covered under GST.(Theory only)

Unit III: TAXES AND DUTIES lecture hours: 10

Subsumed under GST- Taxes and Duties outside the purview of GST: Tax on items containing Alcohol- Tax on Petroleum products- Tax on Tobacco Products –Taxation of Services(Theory only)

Unit IV: INTER STATE GOODS AND SERVICE TAX lecture hours: 15

Major advantages of IGST Model- Interstate Goods and Service Tax: Transactions within a State under GST- Interstate Transactions under GST- Illustrations(Theory only)

Unit V: TIME OF SUPPLY AND SERVICES lecture hours: 15

Value of supply – Input Tax Credit – Distribution of Credit – Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST. (Theory only)

Reference Book:

Goods and Service Tax fundamentals- Joy Dhingra

MARIS STELLA COLLEGE, VIJAYAWADA – 8

(AN AUTONOMOUS COLLEGE AFFILIATED TO KRISHNA UNIVERSITY)

DEPARTMENT OF COMMERCE

EVENT MANAGEMENT

TOTAL NO OF HOURS:30

SEMESTER – VI

PAPER CODE:COMMC130

NO OF CREDITS:2

Course learning outcomes:

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

- CO1 Understand different types of events.
- CO2 Evaluate event risk and how to manage that risk along with human resource management and entertainment.
- CO3 Organize celebrity events and to manage event layouts.

MARIS STELLA COLLEGE, VIJAYAWADA – 8

(AN AUTONOMOUS COLLEGE AFFILIATED TO KRISHNA UNIVERSITY)

DEPARTMENT OF COMMERCE

EVENT MANAGEMENT

TOTAL NO OF HOURS:30

SEMESTER – VI

PAPER CODE:COMMC130

NO OF CREDITS:2

Unit I: EVENT CONCEPT: Corporate Events and Customer's needs – Types of Events – Corporate hospitality – Exhibitions – Trade Fairs – Conferences – Business and Government Meets – Corporate event packages – Menu Selection – Customization.

Unit II: OUTDOOR EVENTS: Logistics, Types of Outdoor events, Risk Management – Health and Safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit III: CELEBRITY EVENTS: Launches, Fashion shows, National festivals and high-profile charity events – Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations – Liaisoning with Govt. Departments.

References:

1. Event Management: A Blooming industry and an Eventful career by Devesh Kishore, Ganga Sagar Singh – Har and Publications Pvt.ltd.
2. Event Management by swarup K. Goyal – Adhyayan Publisher.
3. Event management & Public relations by Savita Mohan – Enkay Publishing House.
4. Event Entertainment and Production – Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production – Doug Matthews.
6. Fenich, G. Meetings, Expositions, Events and Conventions: An introduction to the industry, New Jersey: Pearson Prentice Hall.