

GOVERNMENT COLLEGE(A)
RAJAHMUNDRY
DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2024-25
B.COM ACCOUNTING
SYLLABUS

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A⁺” Grade)
(W.e.f. 2023-24 Admitted Batch)
I B Com – (Accounting & Taxation)
Semester – I
122401: FUNDAMENTALS OF COMMERCE

Theory: 4 Hrs./week

Credits: 4

Course Outcomes:

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

CO1: Identify the role commerce plays in Economic Development and Societal Development.

CO2: Equip With the knowledge of imports and exports and Balance of Payments.

CO3: Develop the skill of accounting and accounting principles.

CO4: They acquire knowledge on micro and micro economics and factors determine demand and supply.

CO5: An idea of Indian Tax system and various taxes levied on in India.

CO6: They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Definition of Commerce–Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, And Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets- Perfect Competition–Characteristics–Equilibrium Price, Marginal Utility.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle–Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting– GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, and Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax-Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics–Prediction of customer behavior, customized suggestions.

Activities:

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect data and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:

1. S.P.Jain &K.LNarang, Accountancy-I Kalyani Publishers.
2. R.L.Gupta &V.K.Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics-S. Sankaran, Margham Publications, Chennai.

BLUE PRINT

UNITS	10M	1M	Match the Following (All units 2×4=8)
UNIT-I	1	2	
UNIT-II	1	3	
UNIT-III	1	3	
UNIT-IV	1	2	
UNIT-V	1	2	

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I B Com – (Accounting & Taxation) – Semester – I
122402: BUSINESS ORGANIZATION

Credits: 4 Theory: 4 hrs./week

Course outcomes:

After completing this course, a student will have:

CO1: Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.

CO2: The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.

CO3: The application of Business Organization principles to solve business and industry related problems.

CO4: To understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit1: Business: Concept, Meaning, Features, Stages of development to business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout-Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer. Internet Basics-Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications –Network and security concepts-Information Assurance Fundamentals, Cryptography-Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection.

Co-Curricular Activities:

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plant location
- Seminars on different topics related to Business organization
- Case study could be given to present a business plan of students choice.

- Identify the attributes of the network (Topology, service provider, IP address and band width of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

Reference Books:

1. Gupta, C.B.,“ Business Organization”, Mayur Publication,(2014).
2. Singh, B.P., Chhabr, T.N.,“ An Introduction to Business Organization & Management”, KitabMahal, (2014).
3. Sherlekar,S.A.&Sherlekar,V.S,“ModernBusinessOrganization&ManagementSystemsApproachMumbai”, Himalaya Publishing House, (2000).

BLUE PRINT

UNITS	10M	1M	Match the Following (All units 2×4=8)
UNIT-I	1	2	
UNIT-II	1	3	
UNIT-III	1	3	
UNIT-IV	1	2	
UNIT-V	1	2	

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(Re-Accredited by NAAC with “A⁺” Grade)**

(W.e.f. 2023-24 Admitted Batch)

I Year B Com – (Accounting & Taxation) – Semester – II

222403: Fundamentals of Accounting

Course Outcomes:

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

CO1: Identify transactions and events that need to be recorded in the books of accounts.

CO2: Develop The skill of recording financial transactions and preparing reports in accordance with GAAP.

CO3: Critically examine the balance sheet of a sole trader for different accounting periods.

CO4: Design New Accounting formulas principles for business organizations.

SYLLABUS

Unit-I-Introduction:

Need for Accounting – Definition – Objectives – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting -Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

Unit-II: Subsidiary Books:

Types of Subsidiary Books-Cash Book-Three-column Cash Book- Petty Cash Book (including Problems).

Unit-III: Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances-Preparation of Bank Reconciliation Statement - Problems on both Favorable and Unfavorable Balance (including Problems).

Unit-V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet –Final Accounts with Adjustments (including Problems).

References:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, Chand Publications
2. SNMaheswari and SKMaheswari, Financial Accounting, Vikas Publications
3. RLGupta&VK Gupta,Principles &Practice of Accounting,Sultan Chand&Sons
4. S.P.Jain& K.LNarang,Accountancy-I,KalyaniPublishers

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 7M	Short 3 M	Essay 7 M	Short 3 M
1	Introduction to Accounting	1	1	1	1
2	Subsidiary Books	2	1	-	1
3	Trial Balance & Rectification of Errors	1	1	1	1
4	Bank Reconciliation Statement	2	-	-	1
5	Final Accounts	2	-	-	1

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2024-25 Admitted Batch)
I Year B Com – (Accounting & Taxation) – Semester – II
Minor: Indian Tax System

Credits: 4

Theory: 4 hrs./week

Course Outcomes: At the end of the course, the student will able to;

CO1: Understanding of the central and state powers of Taxation, Schedule VII of the Constitution of India and the amendments carried out to implement GST in India.

CO2: Able to identify the different taxes imposed by the state government on the sale or purchase of goods and on professions.

CO3: Knowledge on the different taxes imposed by the local bodies such as tax on land and buildings, entertainment tax, and other state and local taxes.

Unit 1: Introduction: Meaning of Tax, Taxation–Types of Tax- Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities (CBDT and CBIC) - Central and State Powers of Taxation Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.

Unit 2: Introduction to Goods and Services Tax: Overview of GST: Pre- GST Tax Structure and Deficiencies- Genesis of GST in India- Concept of GST- Dual GST Model Salient features of GST-Benefits of GST- Taxes Subsumed and Not Subsumed by GST Structure of GST- SGST, CGST, UTGST and IGST- Features. GST Council: Introduction Need- Structure- Recommendations- Features- Article 279A of Constitution of India.

Unit 3: Excise Duty and Its Provisions: Introduction- Overview of Excise duty – Types of Excise duty- Excise duty before and after GST - Excise Duty on petroleum and liquor - Point of differences between excise duty and GST- Excise duty in various states.

Unit 4: Taxes of the State Government: Taxes on Sale or Purchase of Goods; Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes.

Unit 5: Taxes of Local Bodies: Tax on Land and Buildings (Property Tax); Entertainment Tax, identify other state & other taxes.

Reference Books:

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications.
3. Naveen Mittal: Principals of Income Tax Law and Practice
4. CA Sanjay M Dhariwal : Goods and Services Tax

Activities:

- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on the effect of GST on the prices of goods with imaginary figures in contrast with Pre-GST taxation system
- Study and report the revenue earned as Excise Duty by different states in India for past two years
- Preparation of Organization Chart of GST Council
 - Students seminars on taxes of local bodies
 - Quiz Programs
 - Problem Solving Exercises on current economy situation.
 - Co-operative learning
 - Group Discussions on problems relating to topics covered by syllabus
 - Examinations (Scheduled and surprise tests)

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II Year B Com (Accounting)– Semester – III

322406: Financial Accounting

Hours – 4 (Teaching – 3, Tutorial – 1), Credits: 4

Learning Outcomes:

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

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities and records under Joint Venture and Partnership.
- Design an accounting system for different models of businesses at own using the principles of existing accounting system.

SYLLABUS

Unit-I: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-II: Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III: Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

References:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
3. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
4. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.

Blue Print

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Depreciation	2	1	--	1
II	Provisions and Reserves	1	1	1	1
III	Bills of Exchange	2	--	--	2
IV	Consignment Accounts	2	--	--	1
V	Joint Venture Accounts	1	--	1	1

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(W.e.f. 2023-24 Admitted Batch)
I Year B Com – (Accounting & Taxation) – Semester – II
222404: BUSINESS STATISTICS

Credits: 4

Theory: 4 hrs./week

Course Outcomes:

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

CO1: Understand basic Statistical components in Business.

CO2: Understand the role of Statistics in taking various commercial decisions

CO3: To improve their logical reasoning ability and interpretation of various statistical results.

CO4: To study and critically analyze statistical reasoning to problems of business.

Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics-Collection Of Data-Scheduled Questionnaire –Frequency Distribution–Tabulation-Diagrammatic and graphical presentation data using Computers (Excel).

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties Of Averages And their applications.

Unit 3: Measures of Dispersion:

Properties of dispersion–Range-Quartile Deviation–Mean Deviation-Standard Deviation-Coefficient Variation

Unit4: Measures of Correlation:

Meaning and use of correlation –Types of correlation-Karl Pearson’s correlation coefficient–Spearman's Rank correlation-probable error

Unit 5: Analysis of Index Numbers:

Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers

Reference Books:

1. Statistical Methods Gupta S.P
2. Fundamentals of Statistics Gupta S.C
3. Statistics-Theory, Methods and Applications Sancheti, D.C.& Kapoor V.K

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 7M	Short 3 M	Essay 7 M	Short 3 M
1	Introduction to Statistics	1	-	1	1
2	Measures of Central Tendency	2	2	-	-
3	Measures of Dispersion	2	2	-	-
4	Measures of Correlation	2	1	-	1
5	Analysis of Index Numbers	2	-	-	1

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(W.e.f. 2020-21 Admitted Batch)
II B Com – (Accounting) – Semester – III
322407: ADVANCED ACCOUNTING

Credits: 4 Theory: 4 hrs./week

Course Outcomes:

At the end of the course, the student will be able to:

- CO1: Understand the concept of Non-profit organizations and its accounting process.
- CO2: Comprehend the concept of single-entry system and preparation of statement of affairs.
- CO3: Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership and prepare financial statements.

UNIT I:

Accounting for Non-Profit Organizations: Non-Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:

Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:

Hire Purchase System: Features –Difference between Hire Purchase and Installment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor (Including Problems).

UNIT IV:

Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

UNIT V:

Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

REFERENCES BOOKS:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Advanced Accountancy: R.L.Gupta &Radha swamy, Sultan Chand &Sons..

Blue Print

Unit	Name of the topic	Problem		Theory		Total	Weightage %
		7M	3M	7M	3M		
I	Accounting for Non Profit Organizations	1	1	1	1	4	22.22
II	Single Entry System	1	--	1	1	3	16.67
III	Hire Purchase System	2	1	--	1	4	22.22
IV	Partnership Accounts – I	2	1	--	1	4	22.22
V	Partnership Accounts – II	1	--	1	1	3	16.67
	Total	7	3	3	5	18	100%

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(w.e.f. 2023-24 Admitted Batch)

II Year B Com (Accounting) – Semester – III

322408: TAXATION

SYALLABUS

Hours: 4 per week Credits: 4

UNIT – 1 Introduction: Objectives – Principles of Taxation – Brief History of Taxation system in India – Basic concepts – Capital and Revenue, Basis of charge – Exempted Incomes u/s 10- Residential Status – Income Tax Authorities.

UNIT –II Computation of Total Income: Income from salary, Income from House Property , Income from Business or Profession, Deemed Profits chargeable to tax, Income from Capital Gains, Income from Other Sources.

UNIT – III Deductions from Gross Total Income: Deductions specified under Sec.80 C to 80 U. Computation of Total Income of an individual – Tax Deducted at Source (TDS)– Preparation of Tax Returns (**Simple problems**).

UNIT – IV Goods and Services Tax: Genesis of GST- Framework of GST – Benefits of GST – Composite and Mixed Supplies – Output Tax – Composition – Input Tax – Indirect Tax Authorities.

UNIT – V Customs Duty –Introduction –*Basic* Concepts – Scope and Coverage of Customs Duty –Nature of Customs Duty–Classification of Customs–Types of Customs Duties– Baggage Rules and Duty Drawback Scheme. (**Simple Problems**)

Reference Books:

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publications.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Vishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publications.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
I	Introduction	-	-	1	2
II	Computation of Total Income	-	-	1	2
III	Deductions from Gross Total Income	1	-	2	1
IV	Goods and Services Tax	-	-	2	1
V	Customs Duty	1	-	2	2

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II Year B Com (Accounting) – Semester – III

322409– BUSINESS LAWS

Syllabus

Hours – 4 (Teaching – 3, Tutorial – 1), Credits: 4

Unit I: Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

Unit II: Offer, Acceptance and Consideration: 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 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism

Unit V: Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms. Indian Contract Act – Bare Act, Government of India.

Reference Books:

1. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
2. Avatar Singh Mercantile Law, Vikas Publication.
3. Balchandani: Business Laws.
4. All Bare Acts, Published by the Government of India.

BLUE PRINT					
S.No	Particulars	7 M	3M	Total	Weightage%
1	UNIT – I	2	2	4	22.22
2	UNIT – II	2	2	4	22.22
3	UNIT – III	2	1	3	16.67
4	UNIT – IV	2	2	4	22.22
5	UNIT-V	2	1	3	16.67
	Total	10	8	18	100

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(w.e.f. 2023-24 Admitted Batch)

II Year B Com (Accounting) – Semester – III

322410::Minor: CHANGE MANAGEMENT

Theory : 4 hrs/week Credits: 4

Course Outcomes:

CO1: To impart students the knowledge of Organizational Change.

CO2: To equip the students with the basic types of change.

CO 3: To provide them with the knowledge on implementing change.

CO4: To understand the role of HR in Technological Change.

CO5: To understand the concept of Organizational Development.

UNIT- I ORGANIZATIONAL CHANGE: Concept and Significance; Managing Change; Concept of Analyzing the different factors in the Environment driving change; Perspectives on Change: Contingency; Resource Dependence; Population Ecology; Implications of Change to organizations.

UNIT-II TYPES OF CHANGE: Continuous or Incremental Change, Discontinuous or Radial Change, Participative Change and Directive Change; Change agents; Levels of Change- Knowledge Changes, Attitudinal Changes, Individual Behavior Changes and Organizational Performance Changes

UNIT-III IMPLEMENTING CHANGE: Steps in the process of change- Establishing a New Direction for the Organization, Setting up of Change Teams, Change agents. Resistance to change – causes of resistance and dealing with resistance to change. Aligning Structure, Systems and Resources, Removing road Blocks. Theory of Force Field Analysis, Absorbing Changes into Organization.

UNIT-IV HR AND TECHNOLOGICAL CHANGE: Introduction special features of new technology, organizational implications of technological change, Emerging profile HR in the management of Change. Employee Empowerment, Emotional Intelligence, Managing work stress for enhancing employee productivity.

UNIT-V ORGANIZATIONAL DEVELOPMENT (OD): Concept and Evolution, significance. OD Interventions- Diagnostic Activities, Team Building, Sensitivity Training, Third Party and Inter Group Interventions, Educational and Structural Interventions. Indian Experiences of OD in Public and Private Enterprises.

Reference Books:

1. Nilakant, V. and Ramnarayan, S., Managing Organisational Change, Response Books, New Delhi.
2. Beckhanrd, Richard and Harris, Reuben T., Organisational Transitions: Managing Complex Change, Addison, - Wesley, Mass.
3. Kanter, R.M., Stein, B.A and Jick, T.D., The Challenge of Organisational Change, Free Press, New York.

BLUE PRINT

Unit	3 Marks	7 Marks
I	2	2
II	2	2
III	2	2
IV	1	2
V	1	2

GOVT. COLLEGE (A), RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with "A+" Grade)

(w.e.f. 2023-24 Admitted Batch)

II B Com (Accounting) – Semester – IV

422411 – CORPORATE ACCOUNTING

Syllabus

Hours – 4(Teaching – 3, Tutorial – 1), Credits: 4

Course Outcomes:

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

CO1: Understand the Accounting treatment of Share Capital and aware of process of book building.

CO2: Demonstrate the procedure for issue of bonus shares and buyback of shares.

CO3: Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.

UNIT I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares- Buyback of Shares - (including problems).

UNIT III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

UNIT IV:

Valuation Of Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers

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(W.e.f. 2023-24 Admitted Batch)
II Year B.Com (Accounting) – Semester – IV
422412:: COST AND MANAGEMENT ACCOUNTING

Course Outcomes:

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

CO1: Understand various costing methods and management techniques.

CO2: Apply Cost and Management accounting methods for both manufacturing and service industry.

CO3: Prepare cost sheet, quotations, and tenders to organization for different works.

CO4: Analyze cost-volume-profit techniques to determine optimal managerial decisions.

CO5: Compare and contrast the financial statements of firms and interpret the results.

UNIT I:Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT II: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

UNIT III: Process 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 IV: Financial Statement Analysis: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT V: Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems).

Co-Curricular Activities:

- Training of students by a related field expert.
- Assignments, Quiz, E-Assignments, Group Discussions etc.
- Seminars, conferences, discussion by inviting concerned institutions.
- Invited lecturers and presentations on related topics by field experts.
- Visits to local Factories and Firms.

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
3. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
4. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
5. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.

Blue Print

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Introduction	1	--	1	2
II	Material and Labour Cost	2	1	--	1
III	Process Costing	1	--	1	1
IV	Financial Statement Analysis	1	1	1	--
V	Marginal Costing	1	1	1	1

GOVT. COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM
(Re-Accredited by NAAC with “A+” Grade)

(w.e.f. 2023-24 Admitted Batch)

II Year B Com (Accounting) – Semester – IV

422413 – AUDITING

Syllabus

Hours – 4 (Teaching – 3, Tutorial – 1), Credits: 4

Course Objectives: At the end of the course, the student will able to:

CO1: Understanding the meaning and necessity of audit in modern era.

CO2: Comprehend the role of auditor in avoiding the corporate frauds.

CO3: Identify the steps involved in performing audit process.

CO4: Determine the appropriate audit report for a given audit situation.

UNIT I:

Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs. Auditing - Accounting vs. Auditing – Role of Auditor in Checking Corporate Frauds.

UNIT II:

Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

UNIT III:

Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Courses - Audit Evidence - Internal Check, Internal Audit and Internal Control.

UNIT IV:

Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

UNIT V:

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.

REFERENCESBOOKS:

1. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad
2. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
3. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi

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Name of the Topic	3 Marks	7 Marks
Introduction	2	2
Types of Audits	2	2
Planning of Audit	2	2
Vouching and investigating	1	2
Company audit and Audit Reports	1	2

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM**

(Re-Accredited by NAAC with “A⁺” Grade)

(W.e.f. 2023-24 Admitted Batch)

II Year B Com (Accounting) – Semester – IV

SEMESTER-IV

422414::MINOR:: TALENT MANAGEMENT

Theory Credits: 4 4 hrs/week

Course Outcomes:

CO1: This course focuses on the attraction, acquisition, and retention of talent in organizations.

CO2: To understand talent acquisition process.

CO3: In particular, the module will focus on the alignment of the talent management process with business strategy, with culture, and with people.

CO4: To equip students with the basic knowledge of employee engagement.

CO5 : To understand about employee retention.

UNIT I: INTRODUCTION TO TALENT MANAGEMENT: Meaning & Objectives, Role of Talent Management in building sustainable competitive advantage to a firm, Key Processes of Talent Management, Human Resource Planning, Recruitment, Selection, performance monitoring, Retention, Talent vs. knowledge people, Source of Talent, Consequences of Failure in Managing Talent, Some suggestive tools for Managing Talent.

UNIT II: TALENT ACQUISITION: Job analysis-Method of collecting information, developing questionnaires, interviews, developing job description & job specification. Developing HR planning process, Strategic Trends in Talent Acquisition, Talent acquisition management solutions; Preparing recruitment plan, Selection process, Use of assessment centres, Choosing the types of interviews.

UNIT III: ELEMENTS OF TALENT MANAGEMENT : The resourcing strategy- Attraction and retention policies and programs – Talent Audit – Role Development – Talent relationship management – Performance management – Total reward - Learning and development - Career management.

UNIT VI: TALENT MANAGEMENT STRATEGY: Building the talent pipeline; Employee engagement; Employee engagement strategies; Talent management to drive culture of excellence, Leadership development.

UNIT V: EMPLOYEE RETENTION: Comprehensive approach to Retaining employees, Managing Voluntary Turnover, dealing with Job Withdrawal, Strategic Compensation plan for Talent Engagement, Defining the Elements of Total Rewards, Integrated Rewards Philosophy, Designing Integrated Rewards, Sustainable Talent Management and Reward Model Contemporary Talent Management Issues and challenges.

Reference Books:

1. Dessler Gary, A Framework for Human Resource Management, Pearson.
2. Lance A Berger, Dorothy R Berger, Talent Management Hand Book, McGraw Hill.
3. Hasan, M., Singh, A. K., Dhamija, Talent management in India: Challenges and opportunities, AtlanticPublication.

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UNIT	3 Marks	7 Marks
I	2	2
II	2	2
III	2	2
IV	1	2
V	1	2

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(W.e.f. 2023-24 Admitted Batch)

II Year B Com (Accounting) – Semester – IV

SEMESTER-IV

422414::MINOR:: TRAINING AND DEVELOPMENT

Theory 4 hrs/week ,Credits: 4

Course Outcomes:

CO1: Understand basic concepts associated with learning process, learning theories, training and development.

CO2: Understand training needs, identification of training needs, training processes, and training methods.

CO3: To familiarize with evaluation design to assess training program effectiveness.

CO4: Emerging trends in training and development.

CO5: Relevance and usefulness of training expertise in the organizational work environment.

UNIT-I: TRAINING AND DEVELOPMENT: Introduction to Training- Scope, Objectives and Importance. Beneficiaries of Training, Factors influencing working and learning. Training Need Analysis, Training practices, Problems in Training process, emerging trends in training.

UNIT-II: STEPS IN TRAINING PROGRAM: Need for Training and Development, Role of training managers – Administrators, Consultants, Designers and Instructors, Identification of training needs – Potential macro needs, - Designing Competency Based training programs. Evaluation of training programs Evaluation process, Feedback mechanism, Methods of Training Evaluation, Training Effectiveness Models - Kirkpatrick Model of Training Effectiveness, CIRO Model.

UNIT-III: TRAINING DESIGN: Introduction to Training Design, Factors affecting design of a training program, designing a training module, Identification of Trainer, designing the Training Schedule, Preparing content, Study Material. Budgeting for training, types of cost involved in training programs. Identification of alternative methods of instruction. Conduct of the Program- Physical arrangements, Creating climate for learning, tips for effective implementation.

UNIT-IV: TRAINING METHODS AND TRAINER’S STYLE :Types of training- On-the-Job methods, Off-the -Job training methods (Job Instruction method, Job Rotation Method, presentation methods, hands on methods, group building methods), choosing a training method. Competence of trainer- Trainer’s skills and style , Trainer’s roles, Do’s and Don’ts for Trainers.

UNIT-V: DEVELOPMENT: Executive Development- Need, importance of Training for Managers. Steps in the organization of Executive Development Programs, Techniques of Development Programs. Difference between Training and Development, Career Development. Counselling- Meaning of Counselling, Process of Counselling. Non- Directive Counselling, Evaluation of Counselling programs, Factors determining Effectiveness of Counselling.

Reference Books:

1. Gary Dessler, Human Resource Management, Pearson Education.
2. Noe, R.A. Employee Training & Development. McGraw-Hill India.
3. Aswathappa K, Human Resource to Personnel Management, Tata Mc Graw Hill.
4. Mamoria C.B and Mamoria S. Personnel Management, Himalaya Publishing Company.

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UNIT	3 Marks	7 Marks
I	2	2
II	2	2
III	2	2
IV	1	2
V	1	2

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2020-21 Admitted Batch)
III B. Com – (A&T) SEMESTER - V
COM347::ADVANCED CORPORATE ACCOUNTING
SYLLABUS

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

Course Outcomes

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

- CO1: Understand Corporate Accounting environment
- CO2: Record Transactions related to Purchase of Business, Amalgamation and Reconstruction
- CO3: Analyze the situations of Purchase of Business and Liquidation
- CO4: Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts

Unit-I: Purchase of Business:

Meaning - Purchase Consideration - Methods for determining Purchase Consideration- Discharge of Purchase Consideration-Accounting Treatment.

Unit-II: Amalgamation of Companies:

Meaning and Objectives-Provisions for Amalgamation of Companies as per Accounting Standard14- Accounting Treatment.

Unit-III: Internal Reconstruction of Companies:

Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital-Accounting Treatment.

Unit-IV: Accounts of Holding Companies:

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

Unit-V: Liquidation:

Meaning - Modes of Winding up of a Company- - Liquidator’s Final Statement of Account -Calculation of Liquidator’s Remuneration - Preparation of Statement of Affairs and Deficiency Account-Accounting Treatment

References:

1. Goyal, Bhushan Kumar.Corporate Accounting. Taxmann, New Delhi
2. Kumar,Alok.Corporate Accounting. Kitab Mahal
3. Monga,J.R.Fundamentals of Corporate Accounting. MayurPaper Backs,NewDelhi

Blue Print

Unit	Name of the Topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Purchase of Business	1	1	1	1
II	Amalgamation of Companies	1		1	1
III	Internal Reconstruction of Companies	1		1	2
IV	Accounts of Holding Companies	1	1	1	1
V	Liquidation	1		1	1

GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM
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(W.e.f. 2020-21 Admitted Batch)

III YEAR B.COM (A&T) - Semester -V

COM348 :: SOFTWARE SOLUTIONS TO ACCOUNTING

SYLLABUS

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

Unit-1: Computerized Accounting

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

Unit-II: Introduction to Leading Accounting Software’s -Busy-Marg–QuickBooks-Zoho Books-Tally-Features and Accounting.

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

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

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

References

1. Nadhani,AshokK, Tally ERP 9TrainingGuide,BPBPublications
2. Tally9 in Simple Steps, Kogent Solutions Inc.,John Wiley &Sons.
3. Tally9.0 (English Edition), (Googlee Book)Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.

Blue Print				
S.No.	UNIT	Short 3 M	Essay 7 M	Weightage
1	I	1	2	16.67 %
2	II	1	2	16.67%
3	III	2	2	22.22%
4	IV	2	2	22.22%
5	V	2	2	22.22%
		8	10	

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(w.e.f. 2020-21 Admitted Batch)

III Year B Com (A&T) – Semester – V

**COM 344: INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE
SYLLABUS**

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

Course Outcomes

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

CO1: Understand the basic concepts in computation of tax liability under all heads of income of the individuals.

CO2: Analyze the clubbing provisions, aggregate income after set-off and carry forward of Losses under the Income Tax Act.

CO3: Compute taxable income and tax liability of individuals and firms.

CO4: Acquire the ability to file online returns of income.

CO5: Acquire skills of TDS/TCS and online filing of Tax returns.

Unit-I: Computation of Total Income and Tax Liability

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

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

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

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

Unit-III: Tax Payment-Penalties

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

Unit-IV: Returns Filing

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

Unit-V: TDS & TCS and e-Filing

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

References:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt.Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt.Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata Mc Graw Hill.

BLUE PRINT

Unit	Name of the topic	Problem		Theory	
		Essay 7M	Short 3M	Essay 7M	Short 3M
I	Computation of total income	1	--	1	2
II	Clubbing incomes – set off	1	--	1	2
III	Tax payment -penalties	--	--	2	1
IV	Return Filing	--	--	2	1
V	TDS&TCS	--	--	2	2

Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of local financial institutions,
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
5. Invited lectures and presentations on related topics by field experts.

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2020-21 Admitted Batch)
III Year B Com (A&T) – Semester – V
COM315:: GOODS AND SERVICE TAX WITH TALLY
SYLLABUS

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

Course Outcomes:

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

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

Unit 1: GST- Liability and Payment

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

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

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

Unit-III: GST Voucher Entry

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

Unit-IV: GST Returns

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

Unit-V: Payment of GST online

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

References:

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

Co-Curricular Activities

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

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom/field for not less than 10 hours on techniques in computation of and online submission of GST. On Tally ERP 9 for entering entries of a selected firm.
 - a. Calculation of output tax liability and input Tax Credit through voucher entries(ref. unit-1)
 - b. Creation of Company and working with Masters in Tally ERP9 (ref. unit-2)
 - c. Voucher entry along with Input tax and output taxed entries (ref. unit-3)
 - d. Preparation of GST Returns for regular dealer and composite dealer in tally (Ref. unit 4)
 - e. Online Payment of GST using Tally (ref. unit.5)
2. **For Students:** Students shall take up individual field study on Entry of GST Voucher, Calculation of Input Tax and Output Tax including single rated /multi rated GST with a selected organizations. Submission of online GST Returns for a selected business firm. Each student has to submit his/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.

BLUE PRINT

Name of the Topic	Short 3M	Essay 7M
GST- Liability and Payment	2	2
GST – Accounting Masters and Inventory Masters in Tally	2	2
GST Voucher Entry	2	2
GST Returns	1	2
Payment of GST online	1	2

GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2021-22 Admitted Batch)
III Year B Com (A&T) – Semester
COM315: E-filing

Hours: Total 5 hrs. (Teaching 4, Training1)

credits: 4

Course Outcomes: The main objective of the subject to Understand and apply basic knowledge of Indian Tax System, to Equip specialization in taxation system, file returns of Income Tax and GST

UNIT1: Introduction, Nature and Scope

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

UNIT2 :- Returns filing under Income Tax

Types of Returns-Mode of filing-Manual-Electronic Bureau of Internal Revenue Form(e BIR) Electronic Filing and Electronic and Payment System (e FPS) – for Individuals-ITR1, ITR2, ITR3, ITR4, For Firms and Companies ITR5, ITR6, ITR7.

UNIT3 :- Penalties and Prosecution under Income Tax

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

UNIT4 :-Returns filing under Goods Service Tax

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

UNIT5.–Penalties and Prosecution under GST

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

References:

1. Susheela Madan Computer Application in Business MKM Publishers
2. www.incometaxindiafiling.gov.in
3. www.taxguru.in
4. www.cbic-gst.gov.in
5. www.bharatlaws.com
6. www.taxmann.com

Co- Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like collection of submitted returns of various organizations, Case Studies of problems raised at the time of submission of returns.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local chartered Accountants to expose the practical filing procedure

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Name of the Topic	Short-3M	Essay-7M
Introduction to e-filing	2	2
Returns filing under Income Tax	2	2
Penalties and Prosecution under Income Tax	2	2
Returns filing under Goods Service Tax	1	2
Penalties and Prosecution under GST	1	2

**GOVERNMENT COLLEGE (AUTONOMOUS)
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(W.e.f. 2021-22 Admitted Batch)
III Year B Com (A&T) – Semester V
COM352:: ADVANCED MANAGEMENT ACCOUNTING
SYLLABUS**

Hours: Total 5 hrs. (Teaching 4, Training1) credits: 4

UNIT – 1: INTRODUCTION TO MANAGEMENT Accounting: Meaning and importance of Management - Accounting- Tools of Management Accounting (Descriptive, Analytical - Diagnostic, and Predictive) Skills required for Management Accountants- Strategic Role of Management Accountants- Functions of Management accountants.

UNIT – 2: BUDGETS AND BUDGETARY CONTROL

Meaning of Budget forecast And Elements of Budget Features - Objectives Budget procedure - Classification of Budget - Meaning of Control - Objectives of Budgetary Control System - Advantage And limitations of Control System - prepare Cash Budget - Fixed Budget and Flexible Budget.

UNIT-3 : Leverage Analysis: Meaning- Types of Leverage- Operating Leverage- Financial Leverage- Degree of Operating Leverage and Business Risk- Degree of Financial Leverage- Difference between Operating Leverage and Financial Leverage- EBIT-EPS Analysis- interpretation of Leverages (Including Problems)

UNIT-4 : MANAGEMENT REPORTING

Report -Meaning - Modes of Reporting - Requisite of a Good Report - Kind of Reports- General Formats of Reports - Need for Management Reporting - Financial Reporting Vs. Management Reporting -Strategy for Writing Effective Reporting.

UNIT -5: FUNDAMENTAL OF CAPITAL BUDGETING

Concept of Capital Budgeting - Nature of Capital Budgeting Decision - Importance of Capital Budgeting Decision - Capital Budgeting process - Evaluation of proposals - Methods of Capital Budgeting - Capital Rationing.

Reference Books:

1. Advanced Management Accounting , K L Narag
2. Advanced Management Accounting , Kalyani Publishers
3. Advanced Management Accounting , Himalaya Publishers

BLUE PRINT

UNIT	Theory (3 M)	Theory (7 M)	Problem (7M)
1	2	2	-
2	2	1	1
3	1	1	1
4	2	2	-
5	1	1	1