Domain Subject: **Commerce**

**Skill Enhancement Courses (SECs) for Semester V, from 2022-23** *(Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)*

**Structure of SECs for Semester– V**
(To choose Three pairs from the Nine alternate pairs of SECs)
(For each SEC: Hours/Week: 05, Credits: 4, Max Marks: 100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Series-A: Accountancy Course Name</th>
<th>Series-B: Services Course No.</th>
<th>Series-C: E commerce Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>16-A</td>
<td>Advanced Corporate Accounting</td>
<td>16-B Sales Promotion and Practice</td>
<td>16-C Digital Marketing</td>
</tr>
<tr>
<td>17-A</td>
<td>Software Solutions to Accounting</td>
<td></td>
<td>17-C Service Marketing</td>
</tr>
<tr>
<td>18-A</td>
<td>Management Accounting</td>
<td>18-B Logistics Services and Practice</td>
<td>18-C Income Tax Procedure&amp; Practice</td>
</tr>
<tr>
<td>19-A</td>
<td>Cost Control Techniques</td>
<td>19-B EXIM Procedure and Practice</td>
<td>19-C GST Procedure &amp;Practice</td>
</tr>
<tr>
<td>20-A</td>
<td>Stock Markets</td>
<td>20-B Life Insurance with Practice</td>
<td>20-C E Commerce</td>
</tr>
<tr>
<td>21-A</td>
<td>Stock Market Analysis</td>
<td>21-B General Insurance with practice</td>
<td>21-C E filing</td>
</tr>
</tbody>
</table>
Note-1: In Semester-V a B.Com. General students have to study Three pairs of SECs (a total of 6 courses). The Pairs are, SEC numbers 16 & 17, 18 & 19 and 20 & 21. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. General students have to choose a total of Three pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce. Students can, however, choose their Three pairs from any of the Nine pairs but a pair shall not be broken.

For example students can choose any Three pairs like the following;
16-A & 17-A (from Accountancy), 18-B, 19-B (from Services) and 20-C, 21-C from E-Commerce.

Or 16-A & 17-A, 18-C & 19-C and 20-B & 21-B
Or 16-B & 17-B, 18-A & 19-A and 20-C & 21-C
Or 16-B & 17-B, 18-C & 19-C and 20-A & 21-A
Or 16-C & 17-C, 18-B & 19-B and 20-A & 21-A
Or 16-C & 17-C, 18-A & 19-A and 20-B, 21-B

Whereas, B.Com Computers Students can choose any two pairs from the above 9 pairs.

Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.
Course 16-A. ADVANCED CORPORATE ACCOUNTING  
(Skill Enhancement Course (Elective), 4 Credits)  

I: Course Learning Outcomes  
After completing the course, the student shall be able to:  
1. Understand Corporate Accounting environment  
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction  
3. Analyze the situations of Purchase of Business and Liquidation  
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts  
5. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.  

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

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 Standard 14 - 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.
III. References:
1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities:
A. Mandatory (student training by teacher in related real time field skills: total 10 hours):
   1. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Advanced Corporate Accounting. Accounts and calculation in the event of recent Mergers, Liquidations and Internal Reconstruction.
      a. Calculation of Purchase Consideration for a given purchase of business (ref. unit-1)
      b. Preparation of Accounts for Recent Banking Companies mergers (ref. unit-2)
      c. Design Reconstruction formula for a current sick Company. (Ref. unit-3)
      d. Calculate Minority Interest for a given Company (ref. unit 4)
      e. Preparation of Statement of Affairs for a recent Liquidation (ref. unit.5)
   2. For Students: Individual Fieldwork/Project work on identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration. On practical aspects dealt with by an Auditor. Each student has to make observations and submit to the teacher a handwritten Fieldwork/Project work Report, not exceeding 10 pages, on his/her observations etc.
   3. Max marks for Fieldwork/Project work Report: 05.
   4. Suggested Format for Fieldwork/Project work Report: (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
   5. Unit tests (IE).

B. Suggested Co-Curricular Activities
1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited Lectures and presentations on related topics

V. Suggested Question Paper Pattern:
Max. Marks 75 
Time: 3 hrs

SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)
Out of Eight covering all units

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks)
Out of Eight covering all units.
I: Course Learning Outcomes

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

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

1. Understand the technical environment of accounting softwares.
2. Highlight the major accounting softwares in India.
3. Apply basics of accounting softwares into business firms for accounting transactions.
4. Understand the various versions of Tally and other softwares.
5. Integrate the concept of different Accounting softwares for accounting purpose

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

Unit-I: Computerized Accounting
Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.


Unit-III: Tally ERP-9 - Company Creation -Tally Startup Screen- Gateway of Tally- Create a 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.

III: References

3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities

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

1. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Computerized Accounting, working with Accounting Software. Train the students in Computerized Accounts with selected Accounting software.
   a. Working with Excel-Spread sheet calculations and tabulation Lab Practice (Ref. unit-1)
   b. Working with any accounting software- analyze the special characters (ref. unit-2)
   c. Company Creation Lab Practice-(ref. unit-3)
   d. Creating Masters in Tally with a given Company- Lab Work (ref. Unit 4)
   e. Voucher Entry for Given Transactions- Generation of Reports for a given Company Lab Work (ref.Unit.5)

2. For Student: Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab. Each student has to prepare one System based accounting during the semester. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.

3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Excel & Tally
3. Seminars, Conferences, Discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics

V. Suggested Question Paper Pattern:

Max. Marks 75

Time: 3 hrs

SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×5 Marks)

OUT OF EIGHT Questions COVERING ALL UNITS

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Course Code: Four-Year B. Com. (Hons)  
Domain Subject: COMMERCE  
IV YEAR B. COM. (HONS) - Semester - V  
Max Marks: 100

Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE  
(Skill Enhancement Course (Elective), Credits: 04)

I. Learning Outcomes
   Upon successful completion of the course the student will be able to
   2. Compute ratios and draw inferences
   3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
   4. Prepare cash budget, fixed budget and flexible budget.

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

UNIT 1: Introduction

UNIT 2: Ratio Analysis

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

UNIT 4: Budgeting and Budgetary Control
Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure — Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:
III. References
1. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
3. Cost and Management Accounting by SP Jain and KL Narang
4. Introduction to Management Accounting – Horn green and Sundlem Publisher: PHI Learning
5. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,

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

IV. Co-Curricular Activities:
A Mandatory: (student training by teacher in related real time field skills: total 10 hours)
1. Teachers: Teacher shall provide students with financial data relating to business organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.
2. Student: Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities
1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:
Max. Marks 75

SECTION A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)
OUT OF EIGHT COVERING ALL UNITS

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×5 Marks)
OUT OF EIGHT Questions COVERING ALL UNITS
Course Code:
Four-Year B. Com. (Hons)
Domain Subject: COMMERCE
IV YEAR B. COM. (HONS) - Semester -V

Max Marks: 100

Course 19 A: COST CONTROL TECHNIQUES
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes
Up on completion of the course the student will be able to
1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
3: Evaluate techniques of cost audit and rules for cost record.
4: Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

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

Unit 1: Introduction-Nature and Scope

Unit 2: Activity Based Costing
Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC-

Unit 3: Cost Volume Profit Analysis (CVP Analysis)
Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities –

Unit 4: Standard Costing and Variance Analysis
Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation and application of variances relating to material and labour.

Unit 5: Application of Modern Techniques

III. References
1. Cost and Management Accounting by SP Jain and KL Narang.
2. Cost Accounting by M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, S. Chand and Company Private Limited, New Delhi

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

IV. Co-Curricular Activities:
A. Mandatory (student training by teacher in related real time field skills: total 10 hours)
   1. For Teachers: Teacher should train students (using actual field material) in classroom/field for not less than 10 hours on techniques relating to determine fixed Costs, variable costs based on the data of concerned firm, to identify and analyze of cost variances and to prepare budgeting reports of business/industry houses.
   2. Students: Students should develop skills by adopting techniques on differences between cost controls and cost reduction, allocation of overheads on the basis of Activity Based Costing. Should visit any business and learn the methods and techniques of ascertaining costs of various products using with same material, machine and money under same management (For example, Dairy, Sweet, Leather products etc.) and identify the reasons for variances in estimated and actual cost and submit a report in the given format not exceeding 10 pages to the teacher.
   3. Max marks for Fieldwork/Project work Report: 05.
   4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
   5. Unit tests (IE).

B. Suggested Co-Curricular Activities
   1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
   2. Seminars/Conference/ Workshops on Cost accountant profession, skills required for cost accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behaviour of management accountant.
   3. Real time work experience with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
   4. Arrange for Interaction with Area Specific Experts.

V. Suggested Question Paper Pattern:

Max. Marks 75 Time: 3 hrs

SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)

OUT OFN EGHIT COVERING ALL UNITS

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks)

OUT OF EGHIT COVERING ALL UNITS

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I. **Learning Outcomes:**

By the completion of the course, the students will be able to

1. Expose to theory and functions of the Share Market in Financial Sector as job careers
2. Study the functioning of capital markets and create awareness among the public
3. Acquire knowledge on operations of Share Market and Research skills
4. Involve in activities of Mutual Funds and stock market firms
5. Enhance their skills by practicing in preparation of accounting statements

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

**UNIT 1: Introduction, Nature, Scope and basics of stock market**

**UNIT 2: Capital Markets**

**UNIT 3. - Financial Intermediaries**

**UNIT 4. Stock Indices**
Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

**UNIT 5. – Regulatory Mechanism**
Security and Exchange Board of India (SEBI)-Powers, functions,-Over The Counter Exchange (OTCE) of India-Functions and Mechanism.

III. **References:**

2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
6. **Web resources suggested by the Teacher concerned and the College Librarian including reading material**
IV Co-Curricular Activities:

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

1. For Teachers: Training of students by the teacher(using actual field material) in classroom and field for not less than 10 hours on techniques in valuation of shares of selected companies, preparation of documents, identification of local individuals / institutions who are involved in share markets. Listing out Local Money Market institutions, Identifying the investors and their experience in operational activities
   Analysis of various companies Financial Statements and interpretations

2. For Students: Students shall individually study the work of stock market professionals and agencies and make observations. Their observations shall be written as the Fieldwork/Project work Report in the given format not exceeding 10 pages and submit to the teacher.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objectives, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.

2. Assignments (including technical assignments like identifying the investors and their activities in share markets)

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Visits to local Investment Institutions, offices,

5. Invited lectures and presentations on related topics by field experts.

V. Suggested Question Paper Pattern:

Max. Marks 75 Time: 3 hrs

SECTION - A (Total 25 marks)
Answer any FIVE Questions (5×5 Marks)
Out of Eight covering All units

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks)
Out of Eight covering All units

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A.P. State Council of Higher Education  
Semester-wise Revised Syllabus under CBCS, 2020-21  
Course Code:  
Four-year B.Com. (Hons)  
Domain Subject: COMMERCE  
IV Year B. Com. (Hons) – Semester – V  
Max Marks: 100  

Course 21 A: STOCK MARKETS ANALYSIS  
(Skill Enhancement Course (Elective) 4 credits)

II. Learning Outcomes:  
By the completion of the course, the students are able to  
1. Expose to theory and functions of the monetary and Financial Sector as job careers  
2. Study the functioning of local Capital markets and  
3. Create awareness among the public by giving reporting after analysis  
4. Acquire knowledge on operations of Share Market and Research skills  
5. Enhance their skills by involving activities of Share Market analysis  

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)  
UNIT 1: Introduction, Nature, Scope and basics of stock market analysis  
Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.  
UNIT 2: Fundamental Analysis -Based on Company’s Records and Performance-EPS Ratio-Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROLD/P Ratio- Intrinsic Value-  
UNIT 3. –Technical Analysis- Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern  
UNIT 4- Quantity Analysis: Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory  
UNIT 5. –Mutual Funds  
Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India-Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis’s  

III. References:  
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material  

IV Co-Curricular Activities:
B. Mandatory: *(student training by teacher in real time field skills: 10 hours)*

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on Security Markets analysis, preparation of documents and Analysis of Shares and debentures, Fundamental Analysis of various companies Financial Statements and interpretations, Technical Analysis of Various Financial Statements, Quantity Analysis of various companies Financial statements and interpretations, Analysis of Mutual fund operations and their performances

Case Studies of various companies’ performances based on analysis of their securities and the success stories of investors.

2. **For Students:** Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Charted Accountants and Cost Accountants. They shall record their observations in a handwritten Fieldwork/Project work report not exceeding 10 pages in the given format and submit to the teacher.

3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):
   - Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

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B. **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.

V. **Suggested Question Paper Pattern:**

Max. Marks 75

<table>
<thead>
<tr>
<th>Section</th>
<th>Total Marks</th>
<th>Questions</th>
</tr>
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<tr>
<td>A</td>
<td>25</td>
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OUT OF EIGHT UNITS COVERING ALL UNITS

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