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>
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<tbody>
<tr>
<td>16-A</td>
<td>Advanced Corporate Accounting</td>
<td>16-B</td>
<td>Advertising and Media Planning</td>
<td>16-C</td>
<td>Digital Marketing</td>
</tr>
<tr>
<td>17-A</td>
<td>Software Solutions to Accounting</td>
<td>17-B</td>
<td>Sales Promotion and Practice</td>
<td>17-C</td>
<td>Service Marketing</td>
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<tr>
<td>18-A</td>
<td>Management Accounting</td>
<td>18-B</td>
<td>Logistics Services and Practice</td>
<td>18-C</td>
<td>Income Tax Procedure &amp; Practice</td>
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<tr>
<td>19-A</td>
<td>Cost Control Techniques</td>
<td>19-B</td>
<td>EXIM Procedure and practice</td>
<td>19-C</td>
<td>GST Procedure &amp; Practice</td>
</tr>
<tr>
<td>20-A</td>
<td>Stock Markets</td>
<td>20-B</td>
<td>Life Insurance with Practice</td>
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<td>E Commerce</td>
</tr>
<tr>
<td>21-A</td>
<td>Stock Market Analysis</td>
<td>21-B</td>
<td>General Insurance with practice</td>
<td>21-C</td>
<td>E filing</td>
</tr>
</tbody>
</table>
Note: 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 situation.
Programme: Four-Year B Com. (Hons)

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

Skill Enhanced Courses
IV Year B Com (Hons)– Semester-V

Course- 16- B. ADVERTISING AND MEDIA PLANNING
(Skill Enhancement Course (Elective), 4 Credits)

I: Learning Outcomes:
At the successful completion of the course students are able to:

- Understand the role of advertising in business environment
- Understand the legal and ethical issues in advertising
- Acquire skills in creating and developing advertisements
- Understand up-to-date advances in the current media industry.
- Acquire the necessary skills for planning an advertising media campaign.

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


UNIT-II: Strategies of Advertisements
Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

UNIT-III: Process of Advertisement

UNIT-IV: Media Planning
Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media
UNIT-V: Analysis of Market Media

III: References:
1. Bhatia, K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
9. Publications of ASCI
10. 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 the related field skills: total 10 hours):
1. For Teacher:
   Students shall be practically trained, (using actual field material) in classroom and field for 10 hours, in the skills/techniques related to advertising and media planning. Training shall include;
   - Collection of data and material, handling of material and sample advertisement preparation.
   - Slogan preparation, making of advertisement and advertisement strategies
   - Working with media and report preparation on ethical issues
   - Preparation of net based advertisements and media planning

2. For Student: Students shall individually choose a local or regional advertising agency, visit, study it’s processes, strategies, business aspects etc. They may also make a comparative study of media advertisements. 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.
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, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B - Suggested Co-Curricular Activities
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
Debates, Seminars, Group Discussions, Quiz, etc.
Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions.

**Suggested Question Paper:**

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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I: Learning Outcomes:

By the end of the course students are able to:

1. Analyse various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the salesperson to reach their targets
5. Develop the skills of designing of sales promotion events

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


UNIT-II: Sales Promotion and Product Life Cycle: Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.


Unit-IV: Salesmanship and Sales Operations: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

Unit-V: Sales force Management and Designing: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion
III: References:

1. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India
2. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
4. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan
5. Successful Sales Promotion – Pran Choudhury
7. Publications of ASCI
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV. Co-Curricular Activities: (Lecturer Participation: Total 10 Hours)

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

1 For Teacher:
Training of students by the teacher (using actual field material) for 10 hours in the classroom and field for not less than 10 hours on techniques in areas such as;
- Design special tools and techniques for sales promotion
- Planning of sales promotion and strategic planning for given product
- Report Writing on Success Stories of Sales promotion agencies
- Preparation of report on legal issues in sales promotion techniques.

2. For Student:
Students have to get individually training in the field the functional aspects of sales promotion, advertisement, strategic planning, sales promotion agencies and related legal issues, Students have to involve the sales promotion activities as practical training. Take up survey on sales promotional activities of existing products. Each student has to record his/her observations and prepare a handwritten Fieldwork/Project work Report, not exceeding 10 pages, and submit to teacher in the given format.

3) Max marks for Fieldwork/Project work Report: 10
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).

V: Suggested Co-Curricular Activities
Assignments, Class seminars, Case studies, Compilation of paper cuttings, Group discussions, Debates, Quiz, Class exhibitions, Preparation of related videos, Invited lectures etc.

Suggested Question Paper
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. Learning Outcomes
Upon successful completion of the course the student will be able to
1. Appraise the Principles of Logistics and its informatics.
3. Describe basic EOQ model and ABC analysis.
4. Determine warehouse safety rules, concepts of Retail Logistics and strategies of Supply Chain Management.

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

UNIT 1: Introduction
Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics.

UNIT 2: Global Logistics

UNIT 3: Inventory
Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material - ABC Analysis -VED, HML, - Material Requirement Planning (MRP)- meaning and Advantages Materials handling and storage systems-Principles of Materials Handling.

UNIT 4: Ware housing & Distribution Operations
Need for Warehouse – Importance of warehouse- Stages involved receipt of goods- Advanced shipment notice(ASN)-Warehouse Activities-receiving, sorting, loading, unloading ,Picking, Packing and dispatch - safety rules and Procedures to be observed in a Warehouse.
Unit 5: Retail Logistics and Supply Chain Management
Concepts of Retail Logistics and supply chain- Supply chain efficiency-Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

III References

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 the related field skills: 10 hrs)
   1. For Teachers: Shall give hands-on training to students (using actual field material) in classroom and field in operations of (specific unit/s) logistics sector with reference to material handling and storage processes, warehousing design and financial issues confronted in logistics sector.
   2. Students: Visit any local logistics provider / local mart etc., observe and understand its operations, financial issues, material handling and storage processes, warehouse design and submit a hand written Fieldwork/Project work Report in the given format on the observations made 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).

B. Suggested Co-Curricular Activities:
   1. Organize short term training on specific technical skills like Zoho, Fresh book, MS Excel….in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
   2. Seminars/Conference/ Workshops on career opportunities in logistics sector, trends in logistics sector, Automation in the sector etc.
   3. Real time work experience with logistics sector.
   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 OF EIGHT COVERING ALL UNITS

SECTION B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks).
OUT OF EIGHT 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 B. EXPORT IMPORT PROCEDURE & PRACTICE
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes:
Upon successful completion of the course the student will be able to
1. Understand the significance of Export and Import Management and its role in Economy and as job careers
2. Acquire knowledge on Procedures of export and import
3. Involve in pre and post EXIM activities
4. Enhance their skills by practicing in foreign trade

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

UNIT 1: Introduction of EXIM policies and procedures
Objectives of EXIM policies- Role of export houses in the development of Economy- State Trading Corporations and SEZs - Flow of Procedure for export and import process.

UNIT 2: Product planning and for import and export
Export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

UNIT 3: Documentation at the time of EXIM goods
Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

UNIT 4: Payment Procedures in foreign trade
Factors determines for Payment and methods of Receiving Amount - Payment in advance- Documentary Bills- Documentary credit under Letter of Credit- Different types of Letters of Credit - Open account with periodical settlement.

UNIT 5: Insurance and Shipment of Goods
Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing and forwarding agents- its role and significance-Classification of services Essential and Optional services-clearance procedures for export of goods.

III. References
1. Rama Gopal.C; Export and Import Procedure- New Age International Publishers
3. Dr.Swapna Pilai, Export and Import Procedure & documentation- Sahityabhawan Publications
4. Sudhir Kochhar, Export and Import Procedure- Aggarwal Book house
5. 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 the related field skills: 10 hrs):
   1. For Teachers: Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques of foreign trade by involving students in making observations, preparation of documents, identification of exportable goods and recording experiences of exporters.
   2. For Students: students shall visit export import houses or related centers and observe processes of identification of exportable goods, registration of RCMC, logistic support and insurance procedures. They shall submit their observations as an individual handwritten Fieldwork/Project work Report in the given format and submit to 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. Training of students by a related field expert.
   2. Assignments (including technical assignments like identifying sources of exportable and Excisable goods, Case Studies of export procedures and the success stories and getting practical experiences by exporting Agricultural and local products including DWACRA
   3. Seminars, Conferences, discussions by inviting concerned institutions
   4. Visits to exporting units. SEZs and Export houses
   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
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- 20-B. LIFE INSURANCE WITH PRACTICE**  
(Skill Enhancement Course (Elective), 4 Credits)

**I: Course Learning Outcomes**

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

1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

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

**Unit-I: Features of Life insurance contract**

**Unit-II: Plans of Life Insurance**

**Unit-III: Principles of Life Insurance**

**Unit-IV: Policy Claims**
Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

**Unit-V: Regulatory Framework and Middlemen**
Role of IRDAI & other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

**III: References:**
8. [https://www.irdai.gov.in](https://www.irdai.gov.in)
9. [https://www.policybazaar.com](https://www.policybazaar.com)
10. 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 the related field skills: 10 hrs.):*

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom/field for not less than 10 hours on techniques/skills of life insurance sector from opening of insurance policies to settlement of claims.
   a. Working with websites to ascertain various LIC Companies and their schemes in Life Insurance sector (Ref. unit-1)
   b. Working with websites to ascertain various policies in Life Insurance sector (Ref. unit-2)
   c. Working with websites like policy bazaar.com for Calculation of Premium for Specified policies and ascertain various options under policy (ref. unit-3)
   d. Preparation of statements for claims under various policies working with specified Life Insurance Company for settlement of Claims under different circumstances (Ref. Unit 4)
   e. Prepare the students to choose the Life Insurance field and show the opportunities in public and private insurance companies. (ref. Unit.5)

2. **For Students:** Students shall take up individual Fieldwork/Project work and make observations on the procedures followed in the life insurance activities including identifying customers, filling applications, calculation of premium and settlement of insurance claims. Working with Insurance Agents and Life Insurance companies may be done if possible. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to 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. Training of students by a related field expert.
2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.
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 Questions covering all units

SECTION - B (Total 50 marks)
Answer any FIVE Questions (5×10 Marks)
Out of Eight Questions covering all units
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- B. GENERAL INSURANCE PROCEDURE AND PRACTICE  
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes  
After completing the course, the student shall be able to:  
1. Understand the Features of General Insurance and Insurance Companies in India  
2. Analyze various schemes and policies related to General Insurance sector  
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances  
4. Acquire General Insurance Agency skills and administrative skills  
5. Apply skill for settlement of claims under various circumstances

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

Unit-II: Motor Insurance  

Unit-III: Fire & Marine Insurance  
Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

Unit-IV: Agriculture Insurance  
Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

Unit-V: Health & Medical Insurance  
Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.

III: References:

2. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.  
6. https://www.irdai.gov.in  
7. https://www.policybazaar.com
9. 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 the related field skills: 10 hrs.*)

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance area including calculation of premium and claim settlements.
   a. Ascertain the regulatory framework and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Ref. unit-1)
   b. Working with specified GIC Company and analyze the documentation procedure and premium payment with respect to Motor & Other insurances (ref. unit-2)
   c. Working with specified GIC Company and analyze the documentation procedure for Policy agreement and payment of Claims of General Insurance (ref. unit-3)
   d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims Settlement (Ref. unit 4)
   e. Working with specified Medical Insurance Companies to ascertain various policies under medical insurance and settlement of claims (ref. Unit.5)

2. **For Students:** Students shall individually undertake Fieldwork/Project work and make observations on the procedures and processes of various insurance policies and claims in real-time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.

3. Max marks for Fieldwork/Project work Report: 10

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 General Insurance companies for observation of policies and claims under certain policies.
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 Questions covering all units

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

Out of Eight Questions covering all units

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