

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

REVISED UG SYLLABUS UNDER CBCS

(Implemented from Academic Year 2020-21)

PROGRAMME: FOUR YEAR B.Com. (Hons)

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 Four 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.

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: E commerce
	Course Name		Course Name		Course Name
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion and Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services and Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure and practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing

Note: In Semester-V a B.Com. General students have to study Four 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 Four pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) E-Commerce.

Students can, however, choose their **Four** pairs from any of the **Nine** pairs but a pair shall not be broken.

For example students can choose any Four 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.

Four-Year B. Com. (Hons)
Domain Subject: COMMERCE
IV YEAR B.COM (HONS) - Semester -V-

Max Marks: 100

Time: 3 Hrs

Course 16-C: DIGITAL MARKETING
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Outcomes

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

1. Analyze online Micro and Macro Environment
2. Design and create website
3. Discuss search engine marketing
4. Create blogs, videos, and share

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

Unit 1: Introduction

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

Unit – II: Web site planning and creation

Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO)

SEO: Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit 4: Social Media Marketing:

Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit 5: Email marketing:

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

III. References

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. **Youility** by JayBaer, Published by Gilda MediaL C Portfolio 2013,
3. **Epic Content Marketing** by Joe Pulizzi, McGraw-Hill Education, 2013

4. New Rules of Marketing and PR by David Meerman Scott. Wiley, 2017
5. **Social Media Marketing All-in-one Dummies** by Jan Zimmerman, Deborah Ng, John Wiley & Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

IV. Co-Curricular Activities:

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

1. **For Teachers:** teacher shall train students (using actual field material) in classroom/field for not less than 10 hours in the skills in digital marketing viz., SEO, SEM, Social media Marketing, content writing, e-mail marketing, web designing and development, Blogging, Google ad words.
2. **Students:** Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, Build a blog on any topic or subject of their interest, Develop website to market for (real/imaginary) product or service, Create video with product or service description to evoke customer attention. 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 (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 Digital Marketing in collaboration with local or online skill providers.
2. Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
3. Real time work experience with Digital marketing service providers.
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. COVER ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT. COVER 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

Time: 3Hrs

Course 17 C -Service Marketing
(Skill Enhancement Course (Elective) 4 credits)

I. Learning Out comes

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

1. Discuss the reasons for growth of service sector.
2. Examine the marketing strategies of Banking Services, insurance and education services.
3. Review conflict handling and customer Responses in services marketing
4. Describe segmentation strategies in service marketing.
5. Suggest measures to improve services quality and their service delivery.

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

Unit 1: Introduction: Nature and Scope of services

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Unit-2: Consumer Behavior in Services Marketing

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Unit-3: Customer Relationship marketing and Services Market Segmentation.

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

UNIT 4: Customer Defined Service Standards.

Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service –applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

Unit 5: Service Development and Quality Improvement.

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

III. References

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.
7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

IV. Co-Curricular Activities:

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

1. For Teachers: Teacher shall train students (using actual field material)in classroom/field for 10 hours in the skills in service marketing such as planning and designing marketing strategies for any real/imaginary service of their interest, procedure to identify customer behavior and their satisfaction for any service and issues thereof.

2. Students: Students shall individually take up a study on marketing strategies adopted (w.r.t.) any one specific service product) adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided by Network providers. Of Mobile Companies/Banking/Insurance/hospitals Zamoto, Swiggy, etc. 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 (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 emerging trends in service marketing
3. Real time work experience with service marketing providers
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. COVER ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT. COVER 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

Time: 3 Hrs

Course-18-C. INCOME TAX ASSESSMENT PROCEDURES AND PRACTICE

(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

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

1. Understand the basic concepts in computation of tax liability under all heads of income of the individuals.
2. Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.
3. Compute taxable income and tax liability of individuals and firms.
4. Acquire the ability to file online returns of income.
5. Acquire skills of TDS/TCS and online filing of Tax returns.

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

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.

III: References:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhania & Monica Sinhania, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
5. Vinod K. Sinhania, Taxman's Direct Taxes Planning and Management.

6. Bhagawati Prasad, Direct Taxes Laws Practice, Vishwa Prakashan.
7. <https://incometaxindia.gov.in>
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 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 tax consultancy, Income Tax calculation and Tax filing. Tax filing in respect to individuals, firms and Corporate. Income Tax Portal for a selected Tax Payer. Each student has to be trained in using forms for filing of returns.
 - a. Tax Calculation and preparation of Annexure w.r.t employees in the institutions and selected organizations (ref. unit-1)
 - b. Working with Clubbing income and set of losses/carry forward losses for a given Company/organization (ref. unit-2)
 - c. Working with CBDT website for Income Tax website for various provisions and Penalties (ref. unit-3)
 - d. Working with Online tax portal for downloading different formats (ref. unit 4)
 - e. Preparation of TDS and TCS reports and generating Form 16 from respective DDO (ref. unit.5)
2. **For Students:** Students shall individually take up a field study and make observations on Tax Assessment and Submission of Tax Return to Income tax department, payment of tax and other formalities. They may also work with an Income Tax Practitioner and participate in the real time submissions of Tax. 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 (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 Tax Consultancy for observation of Tax Assessment and Return Filing Procedure.
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 (5×10 Marks)

A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

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Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3Hrs

Course 19-C-GOODS AND SERVICES TAX WITH TALLY
(Skill Enhancement Course (Elective), 4 Credits)

I: Course Learning Outcomes

After completing the course, the student shall be 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.

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

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.

III: 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. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Web resources:** <https://cbic-gst.gov.in>
7. 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 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.
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 Tally for Observation of real-time entries for transaction of accounting with inventory
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 COVERIBG ALL UNITS

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)
OUT OF EIGHT COVERIBG ALL UNITS

A.P. State Council of Higher Education
Semester-wise Revised Syllabus under CBCS, 2020-21

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Four-year B.Com. (Hons)
Domain Subject: **COMMERCE**
IV Year B. Com.(Hons) – Semester – V

Max Marks: 100

Time: 3 Hrs

Course **20C: E COMMERCE**
(Skill Enhancement Course) (Elective 4 Credits)

I. Learning Outcomes:

By the completion of the course, the students are able to

1. Understand the mechanism of e-commerce
2. Equip specialization in website designing for e-commerce
3. Enhance their skills in operational services of e-commerce
4. Involve in activities of e-commerce
5. Able to create awareness among the public on e-commerce activities

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

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance- Nature and scope of e-commerce-Advantages and limitations-Types of e-commerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e-commerce

UNIT 2:- Environmental and Technical support Aspects

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-

UNIT 3. –Security and Legal Aspects

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT 4. - Operational Services of e Commerce

E-retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flipkart, Snapdeal etc.)

UNIT 5.–E Payment System

Types of e-payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

III. References:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application.
McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication
6. Dr.Pratikumar Prajapati, Dr.M.Patel, E Commerce , Redshine Publication

7. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

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 the skills of listing out the local institutions who are involved in e commerce activities, Identifying the institutions and their experience in operational activities of e commerce, Case studies are to be analyzed of various problems raised at the time of e payment and operational activities of e commerce

2. For Students: Students shall individually undertake field study by contact website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit his/her observations in a handwritten Fieldwork/Project work Report not exceeding 10 pages to teacher in the given format.

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 volume of business operated through e commerce, Case Studies of problems raised at the time of e commerce

3. Seminars, Conferences, discussions by inviting concerned institutions

4. Conduct surveys on pros and cons of ecommerce

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 COVER 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

Time: 3 Hrs

Course **21 C: e FILING**
(Skill Enhancement Course (Elective) 4credits)

Learning Outcomes:

By the completion of the course, the students are able to

- Understand and apply basic knowledge of Indian Tax System
- Equip specialization in taxation system
- Enhance their skills in presenting returns
- Involve in activities of Chartered Accountants for filing returns
- file returns of Income Tax and GST

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

UNIT 1: 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-

UNIT 2:- Returns filing under Income Tax

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

UNIT 3: –Penalties and Prosecution under Income Tax

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

UNIT 4:-Returns filing under Goods Service Tax

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

UNIT 5.–Penalties and Prosecution under GST

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

III. References:

1. Varun Panwar ,Jyothi Mahajan Introduction to efileing returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman’s Publication
3. SusheelaMadan Computer Application in Business MKM Publishers
4. www.incometaxindiafiling.gov.in
5. www.taxguru.in
6. www.bharatlaws.com
7. www.cbic-gst.gov.in
- 8.. www.taxmann.com

Web resources suggested by the Teacher concerned and the College Librarian including reading material

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

1. For Teachers: Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on the skills of Local tax consultants and the problems raised at the time of e filing, Identifying the assesses and their experience in e filing activities, Analysis of various returns filed through manual and e filing and their difficulties and advantages, Listing out assesses who paid penalties and identify the various reasons

2. For Students: Filing of tax returns through the tax experts and concerned websites, Students shall be submitted a project report on filing of returns.

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

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

SECTION - B (Total 50 marks)

Answer any FIVE Questions (5×10 Marks)

OUT OF EIGHT COVERING ALL UNITS
