

FOUR YEARS B.COM(Hons)  
Domain Subject: COMMERCE  
IV YEARS B.COM(HONS)-SEMESTER-V  
COURSE 18A: MANAGEMENT ACCOUNTING AND PRACTICE

**TOTAL MARKS: 75**

**UNIT I: Introduction**

Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

**UNIT 2: Ratio Analysis**

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Profitability RatiosGross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio –Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio - Return on Investment (ROI)-Calculation and interpretation.-  
**(Simple Problems)**

**UNIT 3: Fund Flow statement –**

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. **(Simple Problems)**

**UNIT 4 Cash Flow Statement –**

Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement. **(Simple Problems)**

**UNIT 5: 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. **(Simple Problems)**

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 TEN COVERING IN ALL UNITS

SECTION - B (Total 50 marks)

Answer any One Question in Each Unit (5×10=50 Marks)

OUT OF TEN Questions COVERING IN ALL UNITS

- 1
- 2 *Ble*
- 3 *Kankate*
- 4 *SK*
- 5

**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)**

**Unit 1: Introduction-**

Nature and Scope Introduction: Meaning of Cost Control – Cost Control Techniques – Requisites of effective Cost Control System – Cost Reduction – meaning – essentials for an effective cost Reduction Program – Scope of cost reduction - Difference between Cost Control and Cost Reduction – Meaning of cost audit – Types of Cost Audit – Auditing techniques.

**Unit 2: Activity Based Costing and overheads**

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-(Theory Only)

**overheads concepts – Features, Classification, Methods of allocation and apportionment of overheads (Simple Problems)**

**Unit 3: Cost Volume Profit Analysis (CVP Analysis) and BEP 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 – (Simple Problems)**

**Unit-4: Contract Costing – Meaning – Work in progress-work certified – work uncertified-notional profit-preparation of contract account(Simple Problems)**

**Unit 5: 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. (Simple Problems)**

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 TEN COVERING IN ALL UNITS

**SECTION - B (Total 50 marks)**

Answer any One Question in Each Unit (5×10=50 Marks)

OUT OF TEN Questions COVERING IN ALL UNITS

1  
2 *Ble...*  
3 *K...*  
4 *S...*  
5



**Skill Enhanced Courses**

IV Year B Com (Hons)– Semester-V

**Course- 16- B. ADVERTISING AND MEDIA PLANNING**

(Skill Enhancement Course (Elective), 4 Credits)

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

**UNIT-I: Introduction, Nature and Scope** Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

\* Acquire the necessary skills for planning an advertising media campaign.

**UNIT-II: Strategies of Advertisements**

- II 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**

- ai Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

**UNIT-IV: Media Planning**

- D 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**

- D Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

**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 TEN COVERING IN ALL UNITS

**SECTION - B (Total 50 marks)**

Answer any One Question in Each Unit (5×10=50 Marks)

OUT OF TEN Questions COVERING IN ALL UNITS

- 1
- 2 Blesha
- 3 Kankata
- 4 Anshu
- 5

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

**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 Code:

Max Marks: 100

**Course:17- B. SALES PROMOTION AND PRACTICE**

(Skill Enhancement Course (Elective), 4 Credits)

5. Develop the skills of designing of sales promotion events

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

**UNIT-I: Introduction to Sales Promotion:** Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.

**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-III: Strategies and Promotion Campaign:** Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion.

**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

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 TEN COVERING IN ALL UNITS

SECTION - B (Total 50 marks)

Answer any One Question in Each Unit (5×10=50 Marks)

OUT OF TEN Questions COVERING IN ALL UNITS

1  
2 *Ble...*  
3 *K...*  
4 *S...*  
5



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

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, 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.

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 TEN COVERING IN ALL UNITS

SECTION - B (Total 50 marks)

Answer any One Question in Each Unit (5×10=50 Marks)

OUT OF TEN Questions COVERING IN ALL UNITS

1

2 *Blesha*

3 *Kankata*

4 *Randy*

5

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)

**II. Syllabus:** Total 75hrs (Teaching 60, Training 10, 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.

**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 TEN COVERING IN ALL UNITS

**SECTION - B (Total 50 marks)**

Answer any One Question in Each Unit (5×10=50 Marks)

OUT OF TEN Questions COVERING IN ALL UNITS

1

2 

3 

4 

5

MODEL QUESTION PAPER PATTERN

SECTION-A

(5X5=25 Marks)

ANSWER ANY FIVE QUESTIONS

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

SECTION-B

5X10=50 Marks

Answer FIVE QUESTIONS Choosing ONE from Each Unit

UNIT-I

- 11
- Or
- 12

UNI-II

- 13
- Or
- 14

UNIT-III

- 15
- OR
- 16

UNIT-IV

- 17
- OR
- 18

UNIT-V

- 19
- OR
- 20

- 1
- 2 *Bleed*
- 3 *Kanakata*
- 4 *Son 227*
- 5