

SRI VENKATESWARA UNIVERSITY :: TIRUPATI

Visit us: www.svuniversity.edu.in

No.C-II(E)/TAX & ASM/2018

Dated:27-08-2018

FROM THE REGISTRAR S.V. UNIVERSITY TIRUPATI.	TO The Chairperson i/c Department of Commerce SWR Government College for Girls, Kalikiri.
---	---

Sir,

Sub:- Academic Branch – Certain Modifications in B.Com (TAX & ASM) from the academic year 2018-19 – Communication - Regarding.

Ref:- 1. Your Letter dated:19-07-2018.
2. Vice-Chancellor's orders dated:13-08-2018.

-:ooOoo:-

With reference to your letter 1st cited, I am by direction to convey the approval of certain modifications made in the UG CBCS Syllabus of B.Com (TAX & ASM) from the batch of students admitted during the academic year 2018-19 as follows:

1. In the I Semester of I B.Com - (Taxation) DSC3A – Income Tax-I may be replaced by Business Economics I w.e.f. 2018-19.
2. In the I Semester of I B.Com - (ASM) DSC3A – Advertising-I may be replaced by Business Economics I w.e.f. 2018-19.
3. In the II Semester of I B.Com - (Taxation) DSC3B – Income Tax-II may be replaced by Business Economics II w.e.f. 2018-19.
4. In the II Semester of I B.Com - (ASM) DSC3B – Advertising-II may be replaced by Business Economics II w.e.f. 2018-19.
5. In the III Semester of II B.Com - (Taxation) DSC3C – VAT may be replaced by Banking Theory and Practice w.e.f. 2019-20.
6. In the III Semester of II B.Com - (ASM) DSC3C – e-commerce I may be replaced by Baking Theory and Practice w.e.f. 2019-20.
7. In the IV Semester of II B.Com - (Taxation) DSC3D – Central Sales Tax may be replaced by Income Tax w.e.f. 2019-20.
8. In the IV Semester of II B.Com - (ASM) DSC3D – e-Commerce II may be replaced by Income Tax w.e.f. 2019-20.

9. In the V Semester of III B.Com – (Taxation) Students have to choose cluster elective in the **Taxation** w.e.f., 2020-21.

5.5 Assessment of Tax: Individual, Hindu Undivided Family and Partnership.

5.6 Corporate Taxation.

5.7 Project Management

10. In the V Semester of III B.Com – (ASM) Students have to choose cluster elective in the **Advertising and sales Promotion** w.e.f., 2020-21.

5.5. Advertising and Media Planning.

5.6. Brand Management.

5.7. Project Management.

11. In the VI Semester of III B.Com – (Taxation) Students have to choose cluster elective from the **Taxation** w.e.f., 2020-21.

6.5. Goods and Service Tax and Customs Act.

6.6. Tax Planning.

6.7. Tally

12. In the VI Semester of III B.Com – (ASM) Students have to choose cluster elective from the **Advertising and sales Promotion** w.e.f., 2020-21.

6.5. Sale Promotion

6.6. Direct Marketing

6.7. Tally

The above modifications made will be placed before the Academic Senate for its ratification.

Encl: TAX & ASM Syllabus & MQP

Yours faithfully
Sd/- R.K. ANURADHA
REGISTRAR

Copy to the Department of Commerce, S.V. University Tirupati for information.

Copy to the D. Neela Kumari, Chairperson, BOS (PASS) in Commerce, BT College, Madanapalli for information.

Copy to the Controller of Examinations / Dean (Exams) / A.A.O (Examinations) for U.G. Courses, S.V. University, for information and necessary action.

Copy to all the Superintendents, **B-I, B-II, B-V, B-VII and B-IX Sections** for information.

Copy to the EDP Cell, S.V. University, Tirupati for information.

Copy to the Manager, Bharat innovation Labs [P] Limited, Tirupati.

Copy to P.S to the Vice-Chancellor / PA to the Rector / Registrar / Dean, CDC, S.V. University, Tirupati.

// T.C.F.B.O//


DEPUTY REGISTRAR
(ACADEMIC)

SRI VENKATESWARA UNIVERSITY

B.Com – (TAX & ASM)

I SEMESTER – W.E.F. 2018-19

DSC 3A - BUSINESS ECONOMICS-I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand - Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit -III- Elasticity of Demand

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal Cost – Cost function – Cost Output relations in Long-run and Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

Reference Books

1. Aryasri and Murthy Business Economics , McGraw Hill
2. S.Sankaran, Business Economics, Margham Publications, Chennai.
3. Business Economics - Kalyani Publications.
4. Business Economics – Himalaya Publishing House.
5. Business Economics, Maruthi Publications.

SRI VENKATESWARA UNIVERSITY
MODEL PAPER
I B.Com Semester – I
DSC 3A - BUSINESS ECONOMICS-I

Time : 3 Hours

Max. Marks : 75

Section A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1. (a) Business Economics
- (b) Micro Economics
- (c) Demand Schedule
- (d) Income Elasticity of demand
- (e) Cross demand
- (f) Cost function
- (g) Marginal Cost
- (h) Fixed Cost
- (i) Break even point
- (j) Margin of safety

Section - B

Answer any **ONE** Question from each unit.

(5 X12 = 60 Marks)

UNIT I

2. Describe the nature and scope of Business Economics
3. Distinguish between Micro and Macro Economics

UNIT – II

4. What are the factors to determine the demand?
5. What are the exceptions to law of demand?

UNIT – III

6. What are the different types of Elasticity of demand?
7. How is price elasticity of demand measured under total outlay method and point method?

UNIT – IV

8. Describe the different concepts of cost
9. Describe the cost output relations in short run.

UNIT – V

10. Distinguish between fixed cost and variable cost.
11. What are the uses of break even analysis?

SRI VENKATESWARA UNIVERSITY

B.Com – (TAX & ASM)

II SEMESTER - W.E.F. 2018-19

DSC 3 B - BUSINESS ECONOMICS-II

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies of Scale – Internal and External Economies - Costs of Production – Production Function – Law of variable proportions.

Unit – II- Market structure I

Meaning and definition of Market – Market structure – Perfect competition Characteristics - Price determination - Monopoly – Characteristics - Price determination - Distinguish between perfect competition and Monopoly.

Unit-III-Market structure II

Monopolistic Competition – Characteristics – Product differentiation - Price determination in short and long run – Distribution – Concepts only.

Unit-IV-National Income:

National Income – Definition – concepts GDP-GNP – NNP – National Income at Factor of cost - Per capita Income – Personal and Disposal Income- Methods of measuring National Income.

Unit-V Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning – Phases.

Reference Books:

1. Aryasri and Murthy, Business Economics, McGraw Hill
2. S.Sankaran, Business Economics, Margham Publications, Chennai.
3. H.L Ahuja, Business Economics, Sultan Chand & Sons
4. KPM Sundaram, Micro Economics
5. Mankiw, Principles of Economics, Cengage Publications
6. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
7. DAR Subrahmanyam &V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
8. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

Sri Venkateswara University
Model Paper
I B.Com-Semester – II,
DSC 3 B - Business Economics-II

Time : 3 Hours

Max. Marks : 75

Section A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1. (a) Production function
- (b) Cost of Production
- (c) Classification of Markets
- (d) Monopoly
- (e) Product differentiation
- (f) Imperfect competition
- (g) Gross Domestic Product (GDP)
- (h) National Income at Factor Cost
- (i) Privatization
- (j) Globalization

Section - B

Answer any ONE Question from each unit.

(5 X12 = 60 Marks)

UNIT I

2. What is meant by Economies of scale? Explain internal and external economies.
3. Explain the concept of law of variable proportions.

UNIT – II

4. How is the price determined under perfect competition
5. Distinguish between Perfect Competition and Monopoly

UNIT – III

6. What are the characteristic features of Monopolistic competition?
7. Explain the concept of theory of distribution.

UNIT – IV

8. What are the various methods of measuring National Income?
9. What are the concepts of National Income?

UNIT – V

10. What are the objectives and functions of WTO?
11. Describe the phases of trade cycles.

SRI VENKATESWARA UNIVERSITY

B.Com – (TAX & ASM)

III SEMESTER – W.E.F. 2019-20

DSC 3C - BANKING THEORY & PRACTICE

Unit-I: Introduction

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer

Meaning and Definition of Banker and customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

BOOKS FOR REFERENCE

1. Banking Theory: Law & Practice : Dr. Guruswami; McGraw Hill Company Ltd.
2. Banking Theory: Law & Practice :K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. .Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

Sri Venkateswara University
MODEL PAPER
II B.Com - Semester – III
BANKING THEORY & PRACTICE

Time : 3 Hours

Max. Marks : 75

Section A

Answer any **Five** of the following Questions

(5 x 3 = 15 Marks)

1. (a) Features of Bank
- (b) Kinds of Banks
- (c) Types of Deposits
- (d) Internet Banking
- (e) Investment Banking
- (f) ATM
- (g) Co-operative Banks
- (h) EXIM Bank
- (i) Types of Customers
- (j) Holder in due course

Section – B

Answer any ONE Question from each unit.

(5 X 12 = 60 Marks)

UNIT I

2. What are the various functions of Commercial Banks?
3. Distinguish between Commercial Bank and Central Bank?

UNIT – II

4. What are advantages and disadvantages of Unit and Branch Banking?
5. Explain the main role of e-banking.

UNIT – III

6. What are the functions of Indigenous Banking?
7. What are the functions of Regional Rural Bank?

UNIT – IV

8. Define banker and customer. Explain the different types of customers.
9. Explain the general and special relationship of banker and customer.

UNIT – V

10. What are the duties and responsibilities of Collecting Banker?
11. What are the duties and responsibilities of Paying Banker?

SRI VENKATESWARA UNIVERSITY

B.Com – (TAX & ASM)

IV SEMESTER – W.E.F. 2019-20

DSC 3D - INCOME TAX

Unit-I

Introduction: Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III

Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.
2. **Incom Tax; J.S.Johar; Mc Graw Hill**
3. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
4. B.B. Lal; Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.

S.V.UNIVERAITY : TIRUPATI

II B.Com - IV SEMESTER

3 D - Income Tax

Time : 3 Hours

5Marks 75

Section A

Answer any FIVE questions from following

5X3 =15 Marks

**Q.1. a) Income b)Person c)Allowance d) Perquisite e) Annual Value f)Let out
g) Capital gain h) Assessee i) Total Income j) Section 80 D**

Section B

Answer ONE question from each unit of the following:

5X12=60 Marks

UNIT I

Q.2. What are the rules and principles of for a) Ordinarily Resident b) Resident c) Non Resident

OR

Q.3. From the following particulars compute the Taxable Income of Mr.Venkatesh if he is

- a) Ordinarily Resident b) Resident c) Non Resident
- i) Interest accrued in India Rs.15,000
- ii) Salary accrued and received in India Rs. 1,60,000
- iii) Profit from business controlled in India (half is received in India Rs. 90,000
- iv) Agricultural Income in Malasia Rs. 30,000
- v) Income received business set up out side India but controlled from India Rs.40,000
- vi) Post untaxed Income remitted to India Rs.14,000

UNIT II

Q.4. From the following particulars of Ramu, an employee in a private company compute Income from Salary:

- Basic pay p.m. Rs. 30,000Dearness Allowance 60% of the pay
- Sales made by the employee Rs.16,00,000
- Commission on the sale 5 %
- His contribution to RPF 48,000 ; same contribution by the employer
- Interest on RPF at 12% 6,000
- Entertainment Allowance Rs.6,000

OR

Q.5. Mr Janardhan is an employee of Esteem Company Ltd.

His salary details are given below. Compute the taxable Income of Salary.

- Basic Pay Rs.40,000 pm ;
- DA at 70 % of the basic pay which includes for the benefits of retirement.
- Children Education Allowance Rs. 7,200 p.a. for TWO children.
- Transport allowance Rs.1,000 pm
- He paid LIC premium Rs. 36,000. PPF Rs.6,000; NSC Rs.10,000

UNIT III

Q.6. Janakiram has given his house on rent. The particulars are given below.

The Municipal Value Rs.14,000 pm

Fair Rent Rs.16,000 pm

Standard Rent Rs.10,000 pm.

Actual Rent pm 16,000

Municipal taxes paid Rs.4,400 half yearly . Compute Income from House Property.

OR

Q.7. Seethapathi has four houses with the following details.

Particulars	House No.1 (Rs)	House No.2 (Rs)	House No.3 (Rs)	House No.4 (Rs)
Municipal Value	30,000	48,000	54,000	50,000
Fair Rent	36,000	54,000	50,000	56,000
Standard Rent	----	60,000	----	48,000
Actual Rent per month	2,000	4,000	4,500	3,000
Municipal Taxes During the year	3,000 paid	3,000 not paid	3,000 not paid	3,000 not paid

UNIT IV

Q.8. Sri Ganesh purchased a land on 1st April 1975 for Rs.75,000 and constructed one floor on this land at the cost of Rs.2,00,000 on 1st January 1979. On 1.04.1981 the Fair Municipal Value of the house has been Rs.4,11,000. He constructed one additional floor on this on 15.07.1998 at the cost of Rs.11,00,000. On 15.03.2014 the house has been sold for Rs.75,00,000. Calculate capital gain for the Assessment year 2014-15 i.e Previous year 2013-14

Note : Cost of Inflation Index 1981 =100; 2013-14 = 939 ; 1998-99 = 351

OR

Q.9. Explain long term capital Assets and short term assets under Income Tax Act.

UNIT V

Q.10. Explain the deductions under section 80C of Income Tax Act.

OR

Q.11. Compute total income of Sri Kedarnath for 2013-14 previous year

Business Income Rs.2,00,000 ; Long term capital gains Rs.8,20,000

Salary Income Rs.1,5,000 ; Prize from lottery Rs.50,000

Interest on savings Rs.36,000 ; Donation to National Trust for welfare of Blind Rs.10,000

Donation to Rajive Gandhi Foundation Rs.12,000 ; Prime Minister drought Relief Fund Rs.12,000

Contribution to Pension Plan Rs.32,000 ; Paid LIC premium Rs.64,000 and PPF Rs.16,000

SRI VENKATESWARA UNIVERSITY

B.Com (ASM & TAX)

SEMESTER – V – W.E.F. 2020-21

CLUSTER ELECTIVE : TAXATION

DSC - 5.5 ASSESSMENT OF TAX: INDIVIDUAL, HUF AND PARTNERSHIP

Unit-I: Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source, carry forward and set off of losses - brought forward of losses.

Unit-III: Assessment of Individuals: Computation of Total income of Individuals and Tax liability - Rates of Income tax.

Unit-IV: Assessment of Tax of HUF: Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

Unit-V: Assessment of Tax of Partnership: Computation of Gross Total Income and Total Income of Partnership Firm - Deductions U/S 80.

References:

1. H C Meharotra & S P Goyal, Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.
4. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.

DSC 5.6 CORPORATE TAXATION

Unit-I: Tax Provisions of Companies: Income from Business or Profession, Tax Provisions for certain types of businesses.

Unit-II: Tax Provisions of Companies: Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

Unit-III: Computation of Taxable Income: Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

Unit-IV: Filing of Return and Assessment: Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

Unit-V: Tax Authorities and Administration: Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

References:

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.
3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications

DSC 5.7 - PROJECT MANAGEMENT

Unit I : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

Unit II Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

Unit III : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

Unit IV : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

Unit V : Project Cost estimation and Budget; project evaluation ; Case Studies

REFERENCES:

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

MODEL QUESTION PAPER
III B.Com., SEMESTER – V
DSC 5.7 PROJECT MANAGEMENT

Time : 3 Hours

Max. Marks :75

Section – A

Answer any five of the following questions

(5X 3 = 15 Marks)

1.
 - a. Project initiation
 - b. Project
 - c. PERT
 - d. Team work
 - e. Performance measurement
 - f. Project cost estimation
 - g. Project follow-up
 - h. Project execution cycle
 - i. Traditional methods of evaluation
 - j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

- (i) Calculate the projected payback time for the project to the nearest month.
- (ii) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,
Year 5 = 0.62.

11. Think about it: Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

Questions:

1. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

SRI VENKATESWARA UNIVERSITY

B.Com (ASM & TAX)

SEMESTER – V – W.E.F. 2020-21

Cluster Elective: Advertising and Sales Promotion

DSC 5.5. ADVERTISING AND MEDIA PLANNING

Unit-I: Advertising Functions: Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

Unit- II: Consumer Behaviour: Consumer decision making process - Consumer perception process - Consumer Choices - Consumer surplus.

Unit- III: Creativity Advertising: Creative thinking - Process - Appeals - Copy Writing - Print Copy elements, Headlines - body Copy - Slogan elements of design and principles of design.

Unit- IV: Media Planning and Strategy: Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.

Unit-V: Designing Print Advertisement: Print Format Lay-out - Designing page - Working with visuals - Print and Electronic Media - Present trends - Class Vs. Mass media.

References:

1. Chunawalla & K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi.
2. William H. Bolew, Advertising, John Wiley & Sons, New York.
3. Asker, David and Myers John G., Advertising Management, Prentice Hall of India, New Delhi.
4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, PHI, New Delhi.
5. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.

DSC 5.6. Brand Management

Unit-I: Brand Concept: Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

Unit-II: Brand Equity: Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

Unit-III: Brand Building and Positioning: Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

Unit-IV: Brand Portfolios and Segmentation: Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

Unit-V: Branding in Different Sectors: Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

References:

1. Aaker, David, Managing Brand Equity, Prentice Hall of India.
2. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta
3. Kumar, Ramesh, Managing Indian Brands, Vikas Publishing House, Delhi.
4. Keller K. L., Strategic Brand Management, 2nd Edition, Pearson Education.
5. Strategic Brand Management - Kevin Lane Keller, Prentice Hall.
6. Branding Concepts and Process - Debashish Pati, McMillan Publishers.
7. Successful Branding - Pran K Choudhary, University Press, New Delhi.

DSC 5.7 - PROJECT MANAGEMENT

Unit I : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

Unit II Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

Unit III : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

Unit IV : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

Unit V : Project Cost estimation and Budget; project evaluation ; Case Studies

REFERENCES:

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

MODEL QUESTION PAPER
III B.Com., SEMESTER – V
DSC 5.7 PROJECT MANAGEMENT

Time : 3 Hours

Max. Marks :75

Section – A

Answer any five of the following questions

(5X 3 = 15 Marks)

- 1.
- | | |
|--------------------------------------|----------------------------|
| k. Project initiation | l. Project |
| m. PERT | n. Team work |
| o. Performance measurement | p. Project cost estimation |
| q. Project follow-up | r. Project execution cycle |
| s. Traditional methods of evaluation | t. Project control |

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9. What are the challenges or problems of Project evaluation?

UNIT - V

10. A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs. `6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs `)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

- (iii) Calculate the projected payback time for the project to the nearest month.
- (iv) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683,
Year 5 = 0.62.

11. Think about it: Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

Questions:

1. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?

SRI VENKATESWARA UNIVERSITY

B.Com – CBCS SYLLABUS

SEMESTER – VI - W.E.F. 2020-21

Cluster Elective: Taxation

DSC H 6.5GOODS & SERVICE TAX AND CUSTOMS ACT

Unit-I: Registration and Filing–Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit-II: Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax - Accounts and Records - Retention of Records - Audit by Tax Authorities.

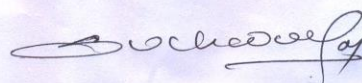
Unit-III: Assessment: Self-assessment - Provisional assessment -Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons -Audit and Assessment - Other features of Dual GST model.

Unit-IV: Levy and Exemption of Tax:Chargeability - Collection at Source -E-Commerce - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports - GST on Imports -Returns under GST -Taxation of Services-Remission of Tax - Adjustment and Refund of GST.

Unit- V: Customs Act: Types of Custom Duties- Valuation for Customs Duty- Tariff Value- Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

References:

1. Goods and Services Tax in India - Notifications on different dates
2. Customs Law Manual and Customs Tariff of India- R K Jain.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.



DSC 6.6 - Tax Planning

Unit-I: Tax Planning: Difference between tax planning, tax avoidance, tax evasion and tax management – Tax planning with reference to setting up a New Business – Form and Size – Tax Holiday, etc.

Unit-II: Tax Planning of Financial Decisions: Absorption, Mergers, De-mergers and Takeovers – Reorganization or Restructuring of Capital – Decisions such as Borrowing or Investment Decisions.

Unit-III: Tax Planning on Managerial decisions: Own or lease – Make or buy decisions – Repair, replace, renewal or renovation of assets – Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: Selling in domestic or foreign market – Avoidance of double taxation agreement – Foreign collaborations and joint ventures.

Unit-V: Foreign Collaborations: Incidence of tax on Domestic companies – Provisions for relief in respect of Double taxation – Double Taxation Avoidance Agreements.

References:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhanian, Taxman's Direct Taxes Planning and Management.
3. Taxman, The Tax and Corporate Law Weekly.
4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
7. IAS – 12 and AS – 22.
8. T.P. Ghosh, IFRSs. Taxman Publications Pvt. Ltd. New Delhi.

DSC - 6.7 Tally

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

Unit II: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-III: GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

Unit-IV: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-V: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

MODEL QUESTION PAPER

Third Year B.com - VI semester

TALLY

Time: 3hrs

Max Marks: 75

-
- I. Answer any **five** question from the following : 5X3=15
- | | |
|-----------------------------|-----------------------------------|
| a) Accruals | b) Accrual Accounting |
| c) Audit Trail | d) what is meant by balance sheet |
| e) Double-Entry Bookkeeping | f) explain the Payroll |
| g) COMPANY CREATION | h) voucher entry |
- II. Answer any **one** question for the **each unit** from the following: 5X12=60

UNIT-I

1. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?
(OR)
2. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

3. Explain the inventory voucher creation and alteration process of inventory masters?
(OR)
4. Explain the Display and print of inventory reporting process?
(OR)

UNIT-III

5. Write the GST Ledger creation process in tally?
(OR)
6. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

7. Explain the TDS ledger and voucher creation process in tally?
(OR)
8. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

9. Write the Payroll features? And Creation of Pay head ledgers?
(OR)
10. Write the employee masters and payroll vouchers in tally?

SRI VENKATESWARA UNIVERSITY

B.Com – CBCS SYLLABUS

SEMESTER – VI – W.E.F. 2020-21

Cluster Elective: Advertising and Sales Promotion

DSC 6.5 Sales Promotion

Unit-I: Sales Promotion: Sales Executive Functions - Sales Promotion and control - Sales organization - Setting-up of Sales organization - Types of Sales organization .

Unit-II: Personal Selling: Theories of personal selling - analyzing market potential - sales potential and sales forecasting methods - Distribution policies and pricing policies.

Unit-III: Sales Operations: Sales budget, Sales territories, Sales Quata's, Point of Sale - Sales contests - Coupons and discounts - Free offers - Display - Showrooms and Exhibitions.

Unit-IV: Salesmanship: Sales Manager Qualities and functions - Types of salesman - prospecting - pre-approach and approach - selling sequence - psychology of customers.

Unit-V: Sales force Management: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel.

References:

1. Richard R. Still, Edward W. Cundiff & Norman A.P. Govani, "Sales Management: Decisions, Strategies and Cases", Person Education, New Delhi.
2. McMurry & Arnold, "How to Build a Dynamic Sales Organization", McGraw Hill, W.C.
3. Pradhan , Jakate & Mali, Elements of Salesmanship and Publicity, Kitab Mahal.
4. Anderson Robert, "Professional Sales Management", Prentice Hall of India, New Delhi.
5. Gerald A.Michaelson, Strategies for Selling, Tata McGraw Hill Publishing Co. New Delhi.
6. Building a Winning Sales Team – Gini Graham & Scott, ASJA Press.
7. Professional Sales Management – Anderson, Hair and Bush, McGraw Hill.

DSC - 6.6 DIRECT MARKETING

Unit-I Direct Marketing: Features - Different Strategies - Mailing SMS - MMS - New Channels of Direct Marketing - Marketing Communication plan.

Unit-II: Direct Marketing Creativity: Creative Process and Testing – Direct Mail, Catalogs -Print Advertising - Marketing Intelligence - Relational, Direct and Interactive Marketing - 3's USP and Creativity.

Unit-III: Direct Marketing Media – Magazines, Newspapers and TV/Radio - Telemarketing - Evolution of Digital Marketing and New Customer.

Unit-IV: Social Media and Digital Marketing: Facebook, Twitter, LinkedIn, Emailing - Mobile Marketing - Interactive Television - Blended Direct Marketing - Integrating media and channels

Unit-V: Key factors of Direct Marketing - Digital Marketing Tips - Best practices in digital marketing - Legal Aspects - Practical examples of Flipkart, Amazon, Paytm, etc.

References:

1. Kotler, Philip, Armstrong, Gary, Saunders, John and Wong, Veronica, "Principles of Marketing", Prentice Hall Europe.
2. Bob Stone and Ron Jacobs, Successful Direct Marketing Methods, McGraw Hill..
3. Mary Lou Roberts, Paul D. Berger, Direct Marketing Management, Prentice Hall Publications.
4. Chet Meisner, The Complete Guide to Direct Marketing- Creating Breakthrough Programs that Really Work, Kaplan Publishing.

DSC - 6.7 Tally

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

Unit II: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-III: GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

Unit-IV: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-V: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

MODEL QUESTION PAPER
Third Year B.com - VI semester
TALLY

Time: 3hrs

Max Marks: 75

II. Answer any **five** question from the following :

5X3=15

- | | |
|-----------------------------|-----------------------------------|
| a) Accruals | b) Accrual Accounting |
| c) Audit Trail | d) what is meant by balance sheet |
| e) Double-Entry Bookkeeping | f) explain the Payroll |
| g) COMPANY CREATION | h) voucher entry |

II. Answer any **one** question for the **each unit** from the following:

5X12=60

UNIT-I

10. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?

(OR)

11. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

12. Explain the inventory voucher creation and alteration process of inventory masters?

(OR)

13. Explain the Display and print of inventory reporting process?

(OR)

UNIT-III

14. Write the GST Ledger creation process in tally?

(OR)

15. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

16. Explain the TDS ledger and voucher creation process in tally?

(OR)

17. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

18. Write the Payroll features? And Creation of Pay head ledgers?

(OR)

19. Write the employee masters and payroll vouchers in tally?