

# STUDY OF MICRO, SMALL AND MEDIUM ENTERPRISES

A Study Project under taken by:

- |                |                       |
|----------------|-----------------------|
| 1. O Veena     | B.Com. (Gen) III Year |
| 2. T Arthi     | B.Com. (Gen) III Year |
| 3. D Annapurna | B.Com. (CA) III Year  |
| 4. S Haripriya | B.Com. (CA) III Year  |
| 5. K Jayasri   | B.Com. (CA) III Year  |



Submitted to

DEPARTMENT OF COMMERCE  
AND  
COMPUTER APPLICATIONS

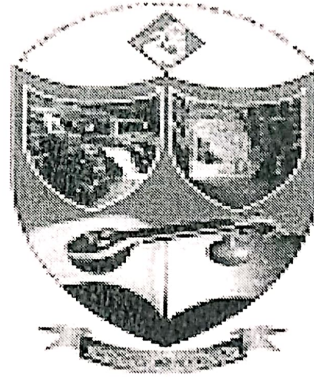
GOVERNMENT DEGREE COLLEGE FOR WOMEN

ADILABAD – 504001

NAAG Accredited with "B"

2016 – 2017

A STUDY PROJECT ON  
**DEMONITIZATION**



A Study project under taken by:

K YOJANA	B.Com. CA III Year
M SARITHA	B.Com. CA III Year
C ROJA	B.Com. Gen III Year
D MOUNIKA	B.Com. Gen III Year
G GANGAMANI	B.Com. Gen III Year

Submitted to

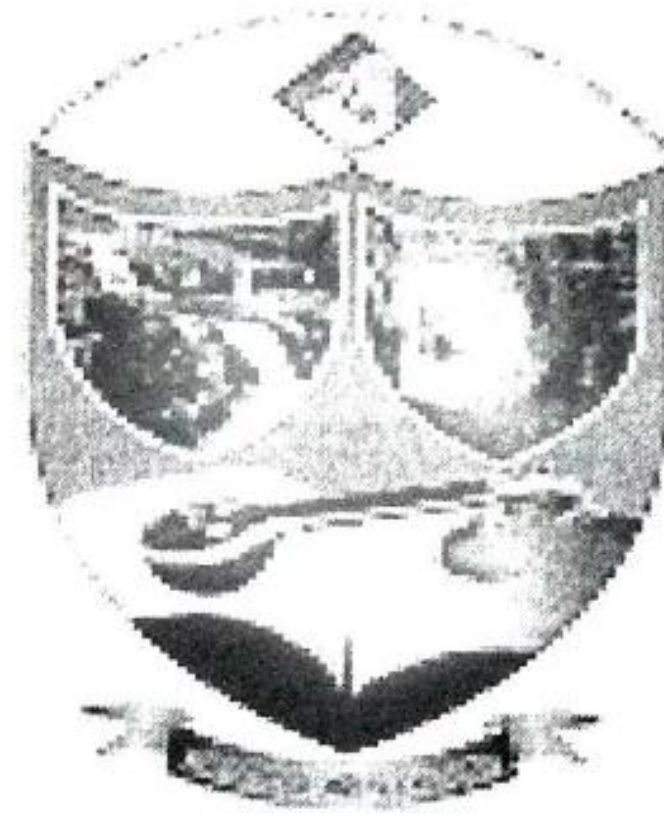
**DEPARTMENT OF COMMERCE  
AND  
COMPUTER APPLICATIONS**

**GOVERNMENT DEGREE COLLEGE FOR WOMEN  
ADILABAD (T.S.) - 504001**

Under Kakatiya University  
Accredited by NAAC with "B" Grade

**2017 – 2018**

A STUDY PROJECT ON  
**THE “ONE-NESS’ OF ONE NATION ONE TAX:  
TRAVAILS OF LEGISLATING GST IN INDIA**



A Study project under taken by:

BEERLA RAJITHA	B.Com. Gen III Year
GUNJALA ANUSHA	B.Com. Gen III Year
KANAKA KAVITHA	B.Com. Gen III Year
MADAVI SONI	B.Com. Gen III Year
ASHA SAMREEN	B.Com. Gen III Year

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**2018 – 2019**

**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**

**B.Com. VI Semester - Paper DSE 602(a): THEORY AND PRACTICE OF GST**  
**Objective:** to equip the students with the knowledge regarding Theory and Practice of GST.

**UNIT I: INTRODUCTION TO GST:**

Introduction - GST - Taxes Subsumed under GST - Determination of Tax - Registration - Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business - Availed Input Tax Credit - Unavailed CENVAT credit and Input VAT on capital goods - Availing the input credit held in closing stock - Invoicing - Tax Invoice - Bill of Supply - Credit Note, Debit Note and Supplementary Invoice - Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

**UNIT II: GETTING STARTED WITH GST:**

Introduction - Enabling GST and Defining Tax Details - Transferring Input Tax credit to GST - Intrastate Supply of Goods - Intrastate Inward Supply - Intrastate Outward Supply - Interstate - Interstate Outward Supply - Return of Goods - Purchase Returns - Sales Returns - Supplies Inclusive of Tax - Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level - Defining GST Rate at Transaction Level - Hierarchy of Applying Tax Rate Details - Reports.

**UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:**

Introduction - Accounting of GST Transactions - Purchases from Composition Dealer - Purchases from Unregistered Dealers - Exports - Imports - Exempted Goods - SEZ Sales - Advance Receipts and payments - Mixed Supply and Composite Supply under GST - Mixed Supply of Goods - Composite Supply of Goods - GST Reports - Generating GSTR - Report in ERP - Input Tax Credit Set Off - GST Tax Payment - Time line for payment of GST tax - Modes of Payment - Challan Reconciliation - Exporting GSTR - return and uploading in GST portal.

**UNIT IV: GETTING STARTED WITH GST (SERVICES):**

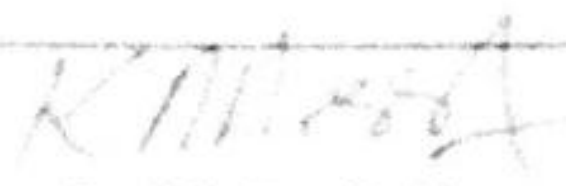




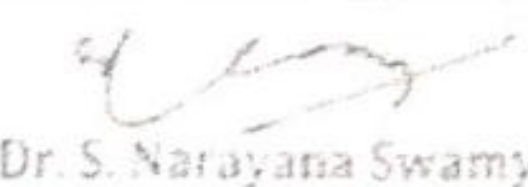
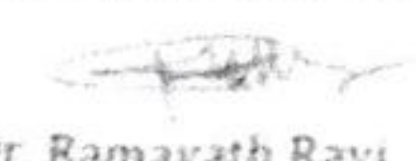
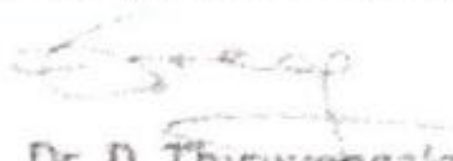
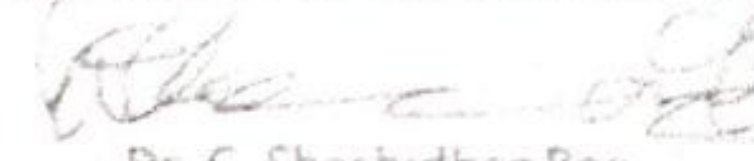
Introduction - Determination of supply of services - Determining the Place of Supply of Services - Enabling GST and Defining Tax Details - Transferring Input Tax credit to GST - Intrastate Supply of Goods - Intrastate Inward Supply - Intrastate Outward Supply - Interstate Supply - Interstate Outward Supply - Interstate Inward Supply - Interstate Outward Supply of Services - Cancellation of Services - Cancellation of Inward Supplies - Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

**UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:**

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers - Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services - Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST - Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month - Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR - Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

**SUGGESTED READINGS:**

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

 Prof. K. Raji Reddy	 Prof. P. Varalaxmi	 Dr. K. Rajender
 Dr. S. Narasimha Chary	 Mr. M. Somaiah	 Dr. S. Narayana Swamy
 Dr. Ramavath Ravi	 Dr. D. Thiruvengala Chary	 Dr. G. Shashidhar Rao

**Kakatiya University, Warangal**  
**Faculty of Commerce & Business Management,**  
**B.Com. IV Semester - Paper DSC 401: INCOME TAX**

**Objective:** To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

**UNIT-I: INTRODUCTION:**

Direct and Indirect Taxes - Canons of Taxation - Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income -- Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes (Theory only)

**UNIT-II: INCOME FROM SALARIES:**

Definition of Salary - Characteristics of Salary - Computation of Salary Income: Salary u/s 17(1) - Annual Accretion - Allowances - Perquisites - Profits in lieu of Salary - Deductions u/s. 16 - Problems on computation of Income from Salary

**UNIT-III: INCOME FROM HOUSE PROPERTY:**

Definition of House Property - Exempted House Property incomes- Annual Value - Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property

**UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

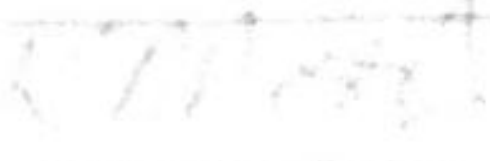
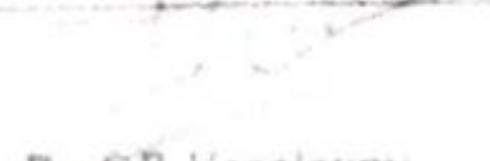
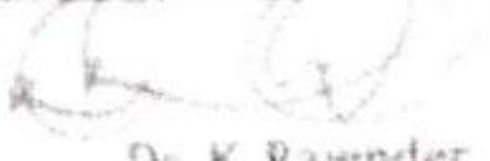
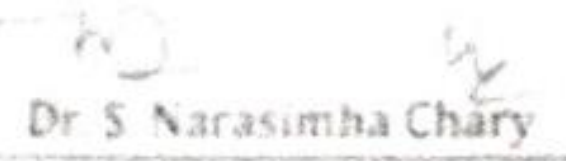
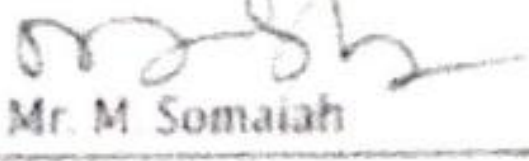
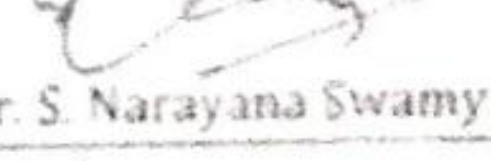
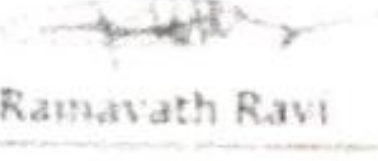
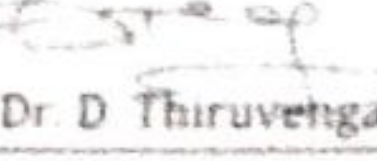
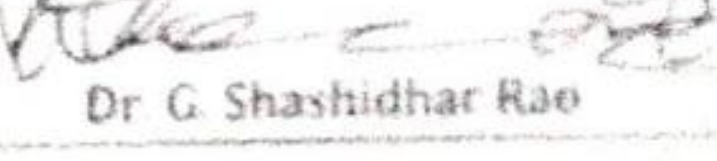
Definition of Business and Profession - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44. Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

**UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:**

Introduction - Meaning - Basis of charge - Short term and Long term Capital Assets - Transfer - Deemed Transfer -Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain Capital Gains u/s. 54 - Problems on computation of capital gains - Income from Other Sources - General Incomes u/s. 56(1) - Specific Incomes u/s. 56(2) - Dividends u/s. 2(22) - Winnings from lotteries Puzzles, cross world puzzles, Races - Interest on Securities - Gifts received by an Individual - Casual Income - Family Pension - Rent received on let out of Furniture- Plant and Machinery with/without Building - Deductions u/s. 57. (Theory only)

**SUGGESTED READINGS:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.

 Prof. K. Raj Reddy	 Prof. P. Varalaxmi	 Dr. K. Rajender
 Dr. S. Narasimha Chary	 Mr. M. Somaiah	 Dr. S. Narayana Swamy
 Dr. Ramavath Ravi	 Dr. D. Thiruvengala Chary	 Dr. G. Shashidhar Rao

# A STUDY ON ANALYSIS OF DIGITAL MARKETING

A study project under taken by :

- |                  |                     |
|------------------|---------------------|
| 1. CH RISHNAVENI | B.Com.Gen. III Year |
| 2. D SRILEKHA    | B.Com.Gen. III Year |
| 3. E VARSHA      | B.Com.Gen. III Year |
| 4. H SONALI      | B.Com.Gen. III Year |
| 5. K PRIYANKA    | B.Com.Gen. III Year |



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ADILABAD-504001**

NACC Accredited with "B"

**2019-2020**

**Kakatiya University, Warangal.**  
**Faculty of Commerce & Business Management,**  
**B.Com. V Semester - Paper DSE 503b: E-COMMERCE**  
**(Only for B.Com. (Computer Applications))**

**Hours Per Week:** 7 (3T+4P)

**Credits:** 5

**Exam Hours:** 1 ½

**Marks:** 50U+35P+15I

**Objective:** to acquire conceptual and application knowledge of ecommerce.

**UNIT-I: INTRODUCTION:**

E-Commerce: Meaning - Advantages & Limitations - E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B - B2C - C2B - C2C - B2E - Applications of Ecommerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping.

**UNIT-II: FRAMEWORK OF E-COMMERCE:**

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP - HTTP - Secured HTTP - SMTP - SSL.

Data Encryption: Cryptography - Encryption - Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

**UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:**

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective - Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based E-Payment System - Smart Cards.

**UNIT-IV: ELECTRONIC DATA INTERCHANGE:**

Introduction - EDI Standards - Types of EDI - EDI Applications in Business - Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

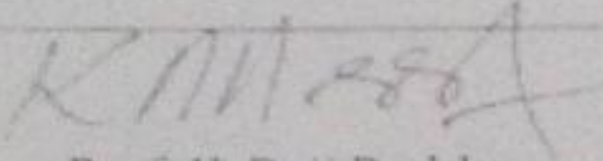
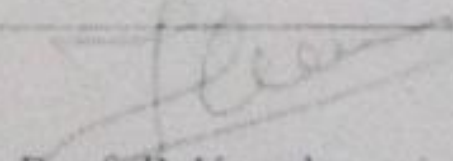
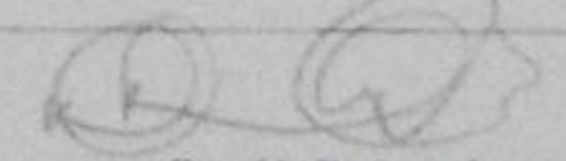
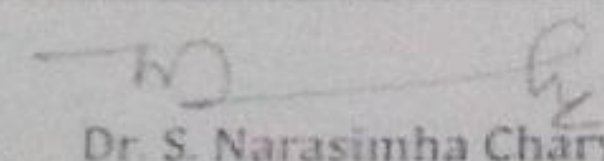
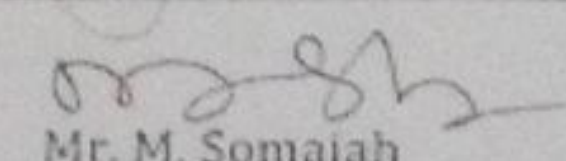
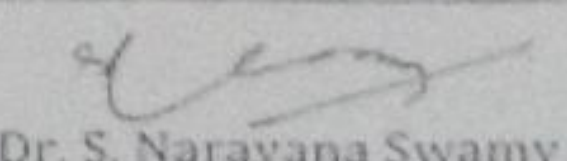
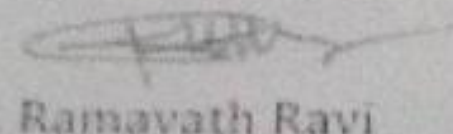
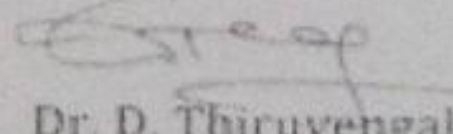
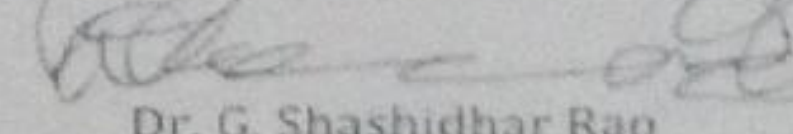
**UNIT-V: E-MARKETING TECHNIQUES:**

Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.

**Lab work:** Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.

**SUGGESTED READINGS:**

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: Tulasi Ram Kandula, HPH.
3. Electronic Commerce, A Managers' Guide: Ravi Kalakota, Andrew B Whinston
4. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
5. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabh Shukla, S. Chand

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