

B.COM (Vocational Course)

Scheme of Examinations & Syllabi

B.Com. Vocational Courses in (Computer Application) – A

B.Com. Vocational Courses in (Tax Procedure and Practices) – B

B.Com. Vocational Courses in (Advertising, Sales Promotion and Sales Management) – C

NOTE: For each of the six semesters, a student opting for any of the above said courses will be required to take six papers in all. The syllabi for the first four papers in each semester shall be common to the syllabi of B.Com.

Pass Course **excluding B.Com Vocational Course (Tax Procedure & Practices) for 5th and 6th Semesters.**

Semester- wise papers are given as follows:

B.COM (FIRST YEAR)

Vocational Course: First Semester

Scheme of Examinations & Syllabi w.e.f. 2014-15

For the first semester, a student will have to take the following four compulsory papers:

| Paper Code | Name of Paper | I.A* | PR*/TR* | Theory | Time |
|------------|--------------------------|------|---------|--------|---------|
| 1.01 | Financial Accounting – I | 20 | -- | 80 | 3 hours |
| 1.02 | Business Mathematics – I | 20 | -- | 80 | 3 hours |
| 1.03 | Business Economics – I | 20 | -- | 80 | 3 hours |
| 1.04 | Business Management – I | 20 | -- | 80 | 3 hours |

Rest two papers will be taken according to the course as mentioned below:

B. Com I (Computer Application) – A

| | | | | | |
|--------|--|----|--------|----|---------|
| A 1.05 | Computer Fundamentals-I | -- | 30 (P) | 70 | 3 hours |
| A 1.06 | Operating Systems and Business Data Processing – I | -- | 30 (P) | 70 | 3 hours |

Practical of 30+30 marks will be held in 2nd semester

B. Com I (Tax procedure and Practices) –B

| | | | | | |
|--------|--|----|----|----|---------|
| B 1.05 | Indian Tax System and Income Tax – I | 10 | 20 | 70 | 3 hours |
| B 1.06 | Central and State Sales Tax Procedure and Practice – I | 10 | 20 | 70 | 3 hours |

B. Com I (Advertising, Sales Promotion and Sales Management) –C

| | | | | | |
|--------|-------------------------|----|----|----|---------|
| C 1.05 | Marketing Communication | 10 | 20 | 70 | 3 hours |
| C 1.06 | Basic Marketing | 10 | 20 | 70 | 3 hours |

B.Com I (Vocational Course) Second Semester:

For the Second semester, a student will have to take the following four compulsory papers:

| Paper Code | Name of Paper | I.A* | PR*/TR* | Theory | Time |
|------------|---------------------------|------|---------|--------|---------|
| 2.01 | Financial Accounting – II | 20 | -- | 80 | 3 hours |
| 2.02 | Business Mathematics – II | 20 | -- | 80 | 3 hours |
| 2.03 | Business Economics – II | 20 | -- | 80 | 3 hours |
| 2.04 | Business Management – II | 20 | -- | 80 | 3 hours |

Environmental Studies (Qualifying Paper)

Rest two papers will be taken according to the course as mentioned below:

B. Com I (Computer Application) – A

| | | | | |
|--|----|--------|----|---------|
| A 2.05 Computer Fundamentals – II | -- | 30 (P) | 70 | 3 hours |
| A 2.06 Operating Systems and Business Data Processing – II | -- | 30 (P) | 70 | 3 hours |

Practical covering the syllabi of 1st and 2nd semester 60+60 = 120 marks

B. Com I (Tax procedure and Practices) –B

| | | | | |
|---|----|----|----|---------|
| B 2.05 Wealth Tax | 10 | 20 | 70 | 3 hours |
| B 2.06 Value Added Tax Procedure & Practice | 10 | 20 | 70 | 3 hours |

B. Com I (Advertising, Sales Promotion and Sales Management) –C

| | | | | |
|---|----|----|----|---------|
| C 2.05 Advertising | 10 | 20 | 70 | 3 hours |
| C 2.06 Personal selling and Market Research | 10 | 20 | 70 | 3 hours |

B.COM (SECOND YEAR)**Vocational Course: Third Semester****Scheme of Examinations & Syllabi w.e.f. 2015-16**

For the Third semester, a student will have to take the following four compulsory papers:

| | I.A.* Marks | PR*/TR* Marks | Theory | Time |
|--|----------------|------------------|--------|---------|
| 3.01 Corporate Accounting – I | 20 | -- | 80 | 3 hours |
| 3.02 Business Statistics – I | 20 | -- | 80 | 3 hours |
| 3.03 Business Regulatory Framework – I | 20 | -- | 80 | 3 hours |
| 3.04 Corporate Law – I | 20 | -- | 80 | 3 hours |

Rest two papers will be taken according to the course as mentioned below:

B. Com II (Computer Application) – A

| | | | | |
|---|----|--------|----|---------|
| A 3.05 Data Base Management System – I | -- | 30 (P) | 70 | 3 hours |
| A 3.06 Structural Programming and Computer Graphics – I | -- | 30 (P) | 70 | 3 hours |

Practical of 30+30 marks will be held in 4th semester

B. Com II (Tax procedure and Practices) –B

| | | | | |
|--|----|----|----|---------|
| B 3.05 Income Tax (Procedure and Practice) – I | 10 | 20 | 70 | 3 hours |
| B 3.06 Direct Tax (Procedure and Practice) – I | 10 | 20 | 70 | 3 hours |

B. Com II (Advertising, Sales Promotion and Sales Management) –C

| | | | | |
|---|----|----|----|---------|
| C 3.05 Understanding Consumer Behaviour | 10 | 20 | 70 | 3 hours |
| C 3.06 Basics of Retailing | 10 | 20 | 70 | 3 hours |

B.Com II (Vocational Course) Fourth Semester:

For the fourth semester, a student will have to take the following four compulsory papers:

| | I.A.* Marks | PR*/TR* Marks | Theory | Time |
|---|----------------|------------------|--------|---------|
| 4.01 Corporate Accounting – II | 20 | -- | 80 | 3 hours |
| 4.02 Business Statistics – II | 20 | -- | 80 | 3 hours |
| 4.03 Business Regulatory Framework – II | 20 | -- | 80 | 3 hours |
| 4.04 Corporate Law – II | 20 | -- | 80 | 3 hours |

Rest two papers will be taken according to the course as mentioned below:

B. Com II (Computer Application) – A

| | | | | |
|--|----|--------|----|---------|
| A 4.05 Data Base Management System – II | -- | 30 (P) | 70 | 3 hours |
| A 4.06 Structural Programming and Computer Graphics – II | -- | 30 (P) | 70 | 3 hours |

Practical covering the syllabi of 3rd and 4th semester 60+60 = 120 marks

B. Com II (Tax procedure and Practices) –B

| | | | | |
|---|----|----|----|---------|
| B 4.05 Direct Tax (Procedure and Practice) – II | 10 | 20 | 70 | 3 hours |
| B.4.06 Tax Planning | 10 | 20 | 70 | 3 hours |

B. Com II (Advertising, Sales Promotion and Sales Management) –C

| | | | | |
|-------------------------|----|----|----|---------|
| C 4.05 Media Management | 10 | 20 | 70 | 3 hours |
| C 4.06 Public Relation | 10 | 20 | 70 | 3 hours |

**B.COM (THIRD YEAR)
Vocational Course: Fifth Semester
Scheme of Examinations w.e.f. 2016-17**

For the Fifth semester, a student will have to take the following four compulsory papers (For Vocational Course in Computer Application – A and Vocational Course in Advertising, Sales Promotion and Sales Management – C)

| Paper | Code | Name of Paper | I.A.* | PR*/TR* | Theory | Time |
|-------|------|-----------------------------|-------|---------|--------|---------|
| 5.01 | | Taxation Law – I | 20 | -- | 80 | 3 hours |
| 5.02 | | Cost Accounting - I | 20 | -- | 80 | 3 hours |
| 5.03 | | Accounting for Management | 20 | -- | 80 | 3 hours |
| 5.04 | | Financial Market Operations | 20 | -- | 80 | 3 hours |

Rest two papers will be taken according to the course as mentioned below:

B. Com III (Computer Application) – A

| | | | | |
|---|----|--------|----|---------|
| A 5.05 Computer Aided Drafting & Advanced Topics in Computers – I | -- | 30 (P) | 70 | 3 hours |
| A 5.06 Essentials of E-Commerce | -- | 30 (P) | 70 | 3 hours |

Practical of 30+30 marks will be held in 6th semester

B. Com III (Advertising, Sales Promotion and Sales Management) –C

| | | | | |
|----------------------------------|----|----|----|---------|
| C-5.05 Sales Force management- I | 10 | 20 | 70 | 3 hours |
| C-5.06 E- Commerce | 10 | 20 | 70 | 3 hours |

Scheme of Examinations for B.Com Vocational 5th Semester in (Tax Procedure & Practices – B) Course:

For the 5th semester a student will have to take the following six compulsory papers:

| | | | | | |
|-----------|-----------------------------------|----|----|----|---------|
| 5.02 | Cost Accounting-I | 20 | -- | 80 | 3 hours |
| 5.03 | Accounting for Management | 20 | -- | 80 | 3 hours |
| 5.04 | Financial Market Operations | 20 | -- | 80 | 3 hours |
| 5.06(iii) | Investment Management | 20 | -- | 80 | 3 hours |
| B 5.05 | Indirect Tax: Custom Duty | 10 | 20 | 70 | 3 hours |
| B 5.06 | Indirect Tax: Central Excise Duty | 10 | 20 | 70 | 3 hours |

B.Com III (Vocational) Sixth Semester:

For the Sixth semester, a student will have to take the following four compulsory papers (For Vocational Course in Computer Application – A and Vocational Course in Advertising, Sales Promotion and Sales Management – C)

| Paper | Code Name of Paper | IA* | PR*/TR* | Theory | Time |
|-------|----------------------|-----|---------|--------|---------|
| 6.01 | Taxation Law - II | 20 | -- | 80 | 3 hours |
| 6.02 | Cost Accounting - II | 20 | -- | 80 | 3 hours |
| 6.03 | Financial Management | 20 | -- | 80 | 3 hours |
| 6.04 | Auditing | 20 | -- | 80 | 3 hours |

Rest two papers will be taken according to the course as mentioned below:

B. Com III (Computer Application) – A

| | | | | | |
|--------|---|----|--------|----|---------|
| A 6.05 | Computer Aided Drafting & Advanced Topics in Computers – II | -- | 30 (P) | 70 | 3 hours |
| A 6.06 | Information Technology in Business | -- | 30 (P) | 70 | 3 hours |

Practical covering the syllabi of 5th and 6th semester 60+60 = 120 marks

B. Com III (Advertising, Sales Promotion and Sales Management) –C

| | | | | | |
|--------|---|----|----|----|---------|
| C 6.05 | Market Information System and International Marketing | 10 | 20 | 70 | 3 hours |
| C 6.06 | Sales Force Management – II | 10 | 20 | 70 | 3 hours |

Scheme of Examinations for B.Com Vocational 6th Semester in (Tax Procedure & Practices – B) Course:

For the 6th semester a student will have to take the following six compulsory papers:

| | | | | | |
|----------|-------------------------|----|----|----|---------|
| 6.02 | Cost Accounting –II | 20 | -- | 80 | 3 hours |
| 6.03 | Financial Management | 20 | -- | 80 | 3 hours |
| 6.04 | Auditing | 20 | -- | 80 | 3 hours |
| 6.06(ii) | International Marketing | 20 | -- | 80 | 3 hours |

| | | | | |
|--|----|----|----|---------|
| B 6.05 Indirect Tax: Procedure and Practice – II | 10 | 20 | 70 | 3 hours |
| B 6.06 Indirect Tax: Service Tax | 10 | 20 | 70 | 3 hours |

*IA Stands for Internal Assessment

*PR Stands for Project Report

*TR Stands for Training Report

*P Stands for Practical

Project Report: Every student of B.Com-Vocational (excepting B.Com.Computer Application) 1st, 2nd, 4th and 6th semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College. The project work shall consist of information collected from any kind / size of business / service entity. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Project - Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor within 20 days after the commencement of 1st, 2nd, 4th and 6th semester examinations as the case may be.

Training Report: Every student of B.Com (Vocational) (excepting B.Com Computer Application) of 2nd and 4th semesters, shall be sent on 2 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report within 20 days after the commencement of 3rd and 5th semester examinations. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program. The Principal of the concerned college shall place the Project-Reports for evaluation before the Board of Examiners comprising supervisor and one more examiner (as external to be appointed by the HOD Commerce, MDU Rohtak).

The evaluation of Project- Report/Training Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as mediator. The awards of the Project Report/Training Report shall be sent by the Principal of the concerned college to the Controller of Examinations. The practical examination of Computer Papers for B.Com-Vocational (Computer Application) shall be conducted jointly by the internal and external examiners.

B.Com I First Semester w.e.f session 2014-15

Financial Accounting –I

1.01

**Internal Assesment-20 Marks
Theory Paper Max Marks-80**

Time: 3Hrs.

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

Unit-I

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

Unit-III

Final Accounts with adjustments; Rectification of errors

Unit-IV

Accounting for non-profit organizations; Consignment accounts.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Arya Publications, New Delhi*

B.Com I First Semester w.e.f session 2014-15

Business Mathematics-I

1.02

Internal Assesment-20 Marks

Theory Paper Max Marks-80

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

Unit-I

Indices and Logarithms; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

Unit-II

Elementary idea of Permutations and Combinations.

Unit-III

Sequence and Series, A.P, G.P.

Unit-IV

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

Suggested Readings:

Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.

Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.

Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.

B.Com I First Semester w.e.f session 2014-15
Business Economics-I
1.03

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, **importance, determinants of elasticity of demand**, Average revenue; marginal revenue and elasticity of demand and **elasticity of supply**

Unit-II

Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

Unit- III

Theory of consumer behaviour, utility and indifference curve analysis

Unit-IV

Market, classification and structure.

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
- 4.H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

B.Com I First Semester w.e.f session 2014-15
Business Management-I
1.04

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Business: concept, nature and spectrum of business activities, business system, business objectives.

Unit-II

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

Unit-III

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

Unit-IV

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

Suggested Readings:

1. *Druker. Peter F. Management Challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Wehrich and Koontz, O. Donnel: Essential of Management Tata Mc Graw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

B. Com I (Computer Applications) (First Semester)
Vocational Course w.e.f session 2014-15
Paper A 1.05 Computer Fundamentals – I
(A)Theory

Max. Marks: 70

Practical: 30

Time: 3 hours

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1

Introduction to Computers: Definition of Computer; Components of Computer, Characteristics of Computers; Limitation of Computer; Generation of Computers; Classification of Computers; Human being Vs. Computer; Difference between Computer and Calculator.

Application of Computers: Computers in Commerce, Marketing, Education, Weather Forecasting, Banking and Research etc., Hardware, firmware, Live-ware

Unit – 2

Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera. Output Devices: Hard Copy Devices; Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

Unit – 3

Memory and Mass Storage Devices: Concept of Memory; Types of Memory; Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks – CD – ROM and WORM disks; Magnetic Tape and Cache Memory; Difference between Primary and Secondary Memory.

Unit – 4

Concept of data; Information and data processing; Need and Uses of Information; Characteristics of Information ; Levels of Information; Types of Data Processing System MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge

Practical (Examination will be held in 2nd semester)

Max. Marks: 30

MS - Word: Practical Knowledge of MS –Word.

Suggested Readings: (1) Introduction to Information Systems, ALEXIS LEON

(2) Computer Fundamentals & Its Business Applications, Dr. S. hand.

B. Com I (Computer Applications) (First Semester)(sunita)
Vocational Course w.e.f session 2014-15
Paper A 1.06 Operating Systems and Business Data Processing – I
(A)Theory

Max. Marks: 70

Practical 30

Time: 3 hours

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1

Operating system Overview: Definition & Concept of an Operating System; Functions of an Operating System; Types of an O.S; O.S. as an Extended Machine and resource Manager.

Process Management Functions: Process Model, Hierarchies and Implementation; Multitasking, Multi programming and Multi-Threading, Long-term and Short-term Scheduler.

Unit – 2

Memory Management Functions: Memory Management of Single User O.S., Memory Mgt. Techniques: Memory Partition, Memory Swapping, Memory Paging; Virtual Memory.

File Management Functions; File Access Methods; File Types; File Operations; File Naming. File Protection and security.

Unit – 3

Unix Operating System: Overview of Unix Operating System; Unix Architecture; Features of Unix Operating System; User Management in Unix; Unix Command; Unix File Types; Naming Files.

Unit – 4

Components of O.S. with reference to DOS: Single User O.S., Task-Loader, Memory Mgt., File Mgt., Directory Structure DOS, Moving renaming copying, deleting and undeleting file under DOS.

Device Management Functions: Input / Output Device and Controllers; Interrupt Handlers; Disk Scheduling Techniques.

Practical (Examination will be held in 2nd semester)

Max. Marks: 30

(1) DOS commands, MS – Word: Basic Commands.

(2) MS – Excel: Functions, Preparing a Salary Statement, Result Sheet, MS – Excel: Basic Commands.

Suggested Readings: (1) Introduction to Information Systems, ALEXIS LEON

(2) Computer Fundamentals & Its Business Applications, Dr. S. Chand.

B.Com-I (Tax Procedure and Practices) (First Semester)
Vocational Course wef session 2014-15
Paper B 1.05 Indian Tax System and Income Tax-I

Max. Marks : 70

Time : 3 hours

Internal Assessment : 10 Marks

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit I

Meaning of Tax-features of tax and types of taxes. Direct and indirect taxes -meaning ,features, merits and demerits Difference between direct and indirect taxes. Central and state powers of taxation

Unit II

Direct Taxes of the Central Government – Income Tax Act 1961- Definitions, Residential status, incidence of tax liability Wealth TaxAct1957 –Basis of charge of wealth tax, features and scope

Definitions Asset, valuation date ,Net wealth, Assesse , Person liable to pay wealth tax

Unit III

Indirect Taxes of Central Government Excise Act1944 meaning, nature, features person liable to pay excise duty ,taxable event, kinds of excise duty, Definition of goods, excisable goods, manufacture, deemed manufacture

Customs Act 1962 Meaning of custom duty, features of custom duty merits and demerits constitutional authority for levy of custom duty types of custom duty taxable event of custom duty Difference between custom duty and excise duty

Unit IV

Central sales tax act 1956 Meaning, features objects of central sale tax .Definitions appropriate state business dealer declared goods place of business sale price, turnover, Interstate sales principal for determining when CST is leviable, the concept of sale or purchase of goods in the course of interstate trade or commerce. Service tax History of service tax, constitutional authority, concept of service, basis of charge of service tax Meaning .nature, need, different features of service tax, applicability of service tax, sources of service tax law, future growth path for service tax in India

B.Com-I (Tax Procedure and Practices) (First Semester)
Vocational Course wef session 2014-15
Paper B 1.06 Central and State sales Tax Procedure & Practice-I

Time : 3 hours

Max. Marks : 70
Internal Assessment : 10 Marks
Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit I

Regulatory framework – An overview of Central Sales Tax, 1956;

Important Terms and Definitions: Dealer, Declared goods, Goods, place of business, sale, sale price, turnover, Inter-State Sale. Principles for determining – When Central Sales Tax is leviable; the concept of sale or purchase of goods in the course of inter state trade or commerce.

Unit II

When does a sale or purchase of goods take place outside the State. When does the sale or purchase of goods is in the course of Import or export.

Registration of dealers and procedure thereof – filling and filing of application in form A for registration; relevant fee payable; security/surety for registration.

Grant of Certificate of Registration in form: 3. Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

Unit III

Rates of Tax: concessional rates when availed; kinds of forms for availing concessional rates and maintenance of record related thereto. Sales to the registered dealers against form C

Purchase obligations; Procedure for obtaining Form C From Sales Tax Authorities and issuing of Form C to dealers. Application under prescribed form with requisite fee for obtaining Form C. Maintenance of records for receipts and issue of Form C Form

Sellers Obligations; Obtaining Form C' Form collected and submission of C' Form at the time of assessment.

Unit IV

Branch and Consignment Transfer Inter State Transfer of goods from one office to another Principal to agent to Principal and issue and receipt of Form-F. Application for obtaining F form and the relevant fee; maintenance of records of such forms and matters incidentals thereto. Determination of turnover; deductions from turn over.

B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)
Vocational Course wef session 2014-15
Paper C 1.05 Marketing Communication

Time : 3 hours

Max. Marks : 70
internal Assessment : 10 Marks
Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1

Nature and Importance of Communication, Communication Process, Elements of the Communication process, Application of Communication Process in Marketing

Unit – 2

Steps in developing effective marketing Communication, Methods of Marketing Communication

Unit – 3

Advertising, Personal Selling, Public Relations, Sales Promotion, their meaning and distinct characteristics

Unit – 4

Setting up of Targets- Policies, Strategies and Methods of achievements; Integrated Communication in Marketing.

Suggested Readings: (1) Marketing Management, Philip kotler, 7th Edition, Prentice Hall

(2) Fundamental of Marketing, Stanton and Futrell, 8th Edition, McGraw Hill

(3) Case in Advertising and Communication Management in India, Subroto Sen
Gupta, IIM Ahemedabad

B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)
Vocational Course wef session 2014-15
Paper C 1.06 Basic Marketing

Time : 3 hours

Max. Marks : 70
internal Assessment : 10 Marks
Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-1

Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.

Unit-2

Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process.

Unit-3

Analysing Business Markets: Organizational Buying, Participants in Business Buying Process, The Purchasing and Procurement Process, Stages in Business Buying Process, Managing Business-to-Business Customer Relationship.

Unit-4

Marketing Mix: Meaning, Components, Formulation of Marketing Mix. Factors Affecting Marketing Mix. Concept of Extended Marketing Mix –People, Process and Physical Evidence.

SUGGESTED READINGS:

Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective,
Pearson

B.Com I Second Semester w.e.f session 2014-15
Financial Accounting-II
2.01

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important:** The Examiner will set at least **THREE** numerical and **THREE** theoretical questions in the question paper. .*

Unit-I

Hire Purchase System and Installment Payment Systems.

Unit-II

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-III

Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution, Amalgamation and sale of partnership firms.

Unit-IV

Joint-Venture Account; Royalty Account.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Arya Publications, New Delhi*

B.Com I Second Semester w.e.f session 2014-15
Business Mathematics-II
2.02

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important:** The Examiner will set at least THREE numerical and theoretical questions in the question paper.*

Unit-I

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

Unit-II

Differentiation (only algebraic problem) ; Application of differentiation

Unit-III

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding

Unit-IV

Ratio, Proportion and Percentage; Profit and Loss

Suggested Readings:

1. Allen B.G.D: *Basic Mathematics; Mcmillan, New Delhi.*
2. Vohra. N. D. *Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.*
3. Kapoor V.K. *Business Mathematics: Sultan chand and sons, Delhi.*

B.Com I Second Semester w.e.f session 2014-15
Business Economics-II
2.03

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Perfect Competition: Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications. **Monopoly:** Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.

Unit-II

Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

Unit-III

Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Ricardian concept and Modern Theories of rent; Quasi Rent.

Unit-IV

Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH publishing and distributors p (Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
4. H.L.Ahujja, *Business Economics*, S. Chand and Company Ltd.

B.Com I Second Semester w.e.f session 2014-15
Business Management-II
2.04

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

Unit-II

Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.

Leadership: concept and Leadership styles, Leadership Theories.

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.

Control: Concept, Process and Techniques, Effective Control System.

Unit-IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

Suggested Readings:

1. *Druker. Peter F. Management challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Weihrich and Koontz, O. Donnel: Essential of Management. Tata McGraw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

B. Com I (Computer Applications) (Second Semester) w.e.f session 2014-15
Vocational Course Paper A 2.05 Computer Fundamentals – II
(A) Theory

Time: 3 hours

Theory marks: 70

Practical: 30 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1

Fundamental to Computers: Model of a digital Computer; Functioning of a digital Computer; Types of digital Computer; Advantages of a digital Computer; difference between Digital and Analog Computer Arithmetic and number systems, ASCII & EBCDEC character sets.

Unit – 2

Software concepts: Types of Software and their role, Relationship between Hardware and Software, Different system Software Types- Operating Systems, Translators, Systems, Translators, System Utilities – File Manger, Loader, Linker, Editor; Concept of Application Packages: Word-Processing, Spread-sheet Software, Database Software, Graphics Software and Entertainment software.

Unit – 3

Introduction to Windows: Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools; Data Communication: Introduction of Data Communication; Modes of Data Transmission; Forms of Data Transmission, Data Transmission Speed, Communication Channels: Wire-cables, Fibre Optics, Microwave, Communication Satellites.

Unit – 4

Computer Networks: Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Hardware of WAN; Internet and its Application: History of Internet, Application of Internet, ISDN Internet in India, Internet Basic Services; MS-Excel: Worksheet Overview: Rows, Columns, Cell, Menus, Creating Worksheet Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs

(B) Practical (Examination will be held in 2nd semester)

Max. Marks: 30

MS-Excel: Practical Knowledge of MS – Excel

Suggested Readings: (1) Introduction to Essential Tools, Dr. Sushila Madan

(2) Database Mgt. Systems, Gerald V. Post, Tata McGraw Hill

(3) Introduction to Information Systems, Alexis Leon, Mathews

Leon

B. Com I (Computer Applications) (Second Semester)
Vocational Course w.e.f 2014-15
Paper A 2.06 Operation System and Business Data Processing – II
(A)Theory

Max. Marks : 70
Practical: 30

Time : 3 hours

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1

Data Processing System: Data, Information and Data Processing; Need of Information; Data Storage Hierarchy; File Mgt. System- File Types; File Utilities: file sorting Utility, Searching, Merging, Copying, Printing and Maintenance Utility.

Unit – 2

Database Management System: Objectives of a Database System or Advantages of Database System; Components of a Database System; Disadvantages of Database System; Database Administrator (DBA); DBMS and its Functions; Main Components of DBMS-DDL, Query Language and Report Generator; Architecture of DBMS; Data Independence, various keys in DBMS- Primary key, Foreign key, candidate key, alternate key, super key

Unit – 3

Database Models: Hierarchical Model Network Model and Relational Model; Creating and Using a Database- Define its Structure, Designing Forms, Entering data; Viewing, Modifying, Deleting and Adding Records.

Unit – 4

Spreadsheet and its Business applications; features of Spread-Sheet; Creating a Workbook; Saving a Work-sheet, Creating a table and converting in graph, Built-in-functions; Business Application using MS-Access: Concept of Field, Records and files, Creation of Database, Reports; Sorting and Searching records, Designing queries and reports. Basic of data arrangement and access. Traditional file environment, identification of relevant data, evaluation of database technology. Databases: the Modern approach

(B) Practical (Examination will be held in 2nd semester)

Max. Marks: 30

MS-Access: Practical Knowledge of MS–Access Package

Suggested Readings: (1) Database Mgt. Systems, Gerald V. Post, Tata McGraw Hill
(2) Database Mgt. Systems, Aswani Kush

B.Com-I (Tax Procedure and Practices) (Second Semester)
Vocational Course w.e.f 2014-15
PAPER B 2.05 Wealth Tax

Time : 3 hours

Max. Marks : 70
Internal Assessment : 10 Marks
Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-I

Basic Concepts: Person, Assesses, Asset valuation date, Net wealth, scope of Wealth Tax.

Unit- II

Deemed Assets; Assets exempted from Wealth Tax; Valuation of Assets.

Unit- III

Computation of Net Wealth and Wealth Tax; Procedure of Assessment under Wealth Tax
Act.: - Wealth Tax. Return;.

Unit- IV

Liability to assessment in Special Cases Tax of Deceased person payable by Legal representatives, Assessment in case of executors; Assessment after Partition of HUF.

B.Com-I (Tax Procedure and Practices) (Second Semester)
Vocational Course w.e.f 2014-15
PAPER B 2.06 Value Added Tax Procedure & Practice

Max. Marks : 70

Time : 3 hours

Internal Assessment : 10 Marks

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit I

Introduction, historical background and jurisdiction of vat benefit of VAT need for introducing for VAT merits and demerits of VAT in Indian context present position of VAT

Meaning of cascading effect of tax disadvantages of cascading effect of tax VAT avoid cascading effects of tax.

Unit II

Taxonomy of VAT: different stages of VAT

variant of VAT gross product variant income variant consumption variant

methods of computation of VAT addition method invoice method subtraction method tax credit method

Unit III

Input tax credit, concept of input tax and output tax, scope of input tax credit, eligible purchases for availing input tax credit, purchases not available for input tax credit, concepts of input tax credit on capital goods.

Registration person eligible for registration, types of registration, cancelation of registration and tax payer identification number.

Unit IV

VAT invoice, importance of VAT invoice content of VAT invoice and particulars of invoice, returns under VAT records maintain under VAT system, assessment under VAT system tax rate under VAT

B. Com I (Advertising, Sales Promotion and Sales Management)
(Second Semester)
Vocational Course w.e.f 2014-15
Paper C 2.05 Advertising

Time : 3 hours

Max. Marks : 70
internal Assessment : 10 Marks
Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1

Fundamentals of Advertising: Origin and Development, Definition, Importance, Role of Advertising, Nature, Objectives, Scope; Activities included and activities not included in advertising.

Unit – 2

Types of Advertising: Commercial and Non-commercial advertising, primary demand and selective demand advertising, classified and display advertising, comparative advertising, co-operative advertising.

Unit – 3

Social, Economic and Legal aspects: Social aspects – criticism of advertising, responsibility of advertiser, social responsibility and advertising; Economic aspects – Advertising and allocation of resources, advertising and prices.

Unit – 4

Advertising message, Preparing an effective advertising copy, Elements of print copy – headlines, Illustration, Body copy, slogan, Logo, Seal of approval, Role of colon, Elements of broadcast copy, Copy for direct mail.

B. Com I (Advertising, Sales Promotion and Sales Management)
(Second Semester)
Vocational Course wef 2014-15
Paper C 2.06 Personal Selling & Market Research

Time : 3 hours

Max. Marks : 70
internal Assessment : 10 Marks
Project Report: 20 Marks

ote: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-I

Nature and Importance of personal selling. Door to door selling situations where personal selling is more effective than advertising Vs. cost of Personal selling. ANDA Model of selling. Types of Selling Situations. Types of Sales Persons.

Unit-II

Buying motives. Types of markets consumer and Industrial markets, Their characteristics and implications for the selling function. Process of effective selling: Prospecting, pre-approach, approach, presentation and demonstration, handling and objections. Closing and sale post sale activities.

UNIT III

Market Research : Meaning, Definition, Characteristics, Suppliers of Market Research, The Scope of Market Research, Strategic Market Planning and Market Research; The Market Research Process.

Unit – IV

Market Research in the Internet Age: Online research, Data Warehousing and Data Mining, Market Intelligence, Building a Customer Knowledge Database, Contemporary Applications of Market Research, Emerging Applications of Market Research, New Trends in Market Research in India,

B.Com II -IIIrd Semester w.e.f. session 2015-16

Paper: Corporate Accounting-I

Code: 3.01

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & **Sweat shares**; Redemption of preference share; Issue of Bonus Share.

Unit- II

Debenture: Meaning, Types. Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods.

Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit- IV

Profit or loss before and after incorporation.

Final accounts of companies.

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C. **Advance Accounts: S.Chand & comp., New Delhi.**
2. Gupta R.L & Radha Swami M. **Company Account: Sultan Chand, New Delhi.**
3. Monga J.R., Ahuja Girish and sehgal Ashok **Financial Accounting: Mayur paper backs, Noida**
4. Goel, D.K., **Corporate Accounting. Arya Publications, New Delhi**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

Unit- II

Central Tendency and Partition values: Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

Unit- III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.

Unit- IV

Analysis of Bivariate data:

Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*

4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com II - IIIrd Semester w.e.f. session 2015-16
Paper: Business Regulatory Framework- I
Code: 3.03

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit- II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit- III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

Unit- IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

Suggested Readings:

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*

B.Com II - IIIrd Semester w.e.f. session 2015-16
Paper: Corporate Law- I
Code: 3.04

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

Unit- II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre-incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Unit- III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit- IV

Borrowing Powers; Debentures and Charges.

Suggested Readings:

- 1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.*
- 2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.*
- 3. Singh Avtar Company Law Eastern Book Company, Lucknow*

B.Com.II Vocational Course (Computer Application) w.e.f session 2015-16
IIIrd Semester
Paper: Data Base Management System-I
Code: A 3.05

Time: 3 Hours

Max Marks: 70

Practical: 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Introduction to Database System: Basic concepts and definitions, Data Dictionary, Database, DBMS, Operations performed on DBMS System, DBA, File Oriented System versus Database System, Database system Environment, Database Languages: DDL, DML, Data Control Language(DCL), Data Query Language(DQL), Transaction Control Language(TCL), Advantage and Disadvantage of DBMS, Basic concept of Files: File Types, File Organization Techniques.

Unit-II

Database System Architecture: Introduction, Schemas, Sub Schemas, Instances, Levels of Database Architecture. Data Independence, Structure, Components and Functions of DBMS, Data Models, Types of Database System(DBMS), Structure of Relational Database, Keys of Relations

Unit-III

Introduction to Database Design: Software Development Life Cycle (SDLC), Development Cost and Structure System Analysis and Design (SSAD), Database Development Life Cycle (DDLC), Database Design, Automated Design Tools, Normalization: Normal Forms: 1st, 2nd and 3rd NF, BCNF, 4NF and 5NF. Functional Dependency and Decomposition Techniques.

Unit-IV

Query Processing and Query Optimization: Techniques: - Transaction Processing and Concurrency Control Methods. Data Manipulation: Create, Modify, Insert, Delete and Update, Searching and Matching, Oracle Functions, Oracle Transactions(Revoke, Rollback, Commit statements)

Practical (Examination will be held in 4th semester)

Max marks: 30

Application Development Using 'Oracle and DBMS-III+'

Suggested Books: (1) Database Systems, S.K.Singh, and Pearson Education, Published by Dorling Kindersley.

(2) DBMS, Alexis Leon, Vikas Publication House,

B.Com II Vocational Course (Computer application) w.e.f session 2015-16

IIIrd Semester

Paper: Structural Programming & Computer Graphics- 1

Code: A 3.06

Time: 3 Hours

Max marks : 70

Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each

Unit-I

Planning the Computer Programming: - Purpose of Program Planning, Methods of analyzing a program requirements, Representations of Algorithms, Flow Charts: Flowchart Symbols, Levels of Flowcharts, Flow Chart Rules, Advantage & Disadvantage of Flow Chart.

Unit-II

Introduction to 'C' language: Concept of structural programming, Basic Constructs of Structural Programming: Sequence, Selection, Repetition (Iteration), Advantage of 'C' Language, Data types, Constant, Variable, Keywords, Structure of 'C' program, arithmetic Operators, bitwise operators, conditional operators; IF statements, Switch statements, GoTo Statement

Unit-III

Computer Graphics: - Definition, Role of Graphics in various fields e.g.: (CAD) Computer Aided Design/Drafting Package, Animators, (DTP) Desktop Packages, Types of Graphics, Hardware & Software used in Graphics, Graphics Primitives, Application of Computer Graphics, Graphics Functions, Types of Printer using in DTP, Types of Graphics Card, Categories of Fonts, Style and Size.

Unit-IV

Arrays, single dimensional array, advantages of arrays, string of arrays, string functions (strrev,strupr, strcat, strcpy, strcmp) and programming of these functions without using direct functions

Practical (Examination will be held in 4th semester)

Max. Marks: 30

Development of a programming application using by 'C'

Preparation of a document & publishing it using by DTP Program

Suggested Books: Programming With ANSI and Turbo C, Ashok N. Kamthane, Pearson Education, published by Dorling Kindersley,

(2) Computer Graphics C Version, Pearson Edu, M.Pauline Bakaer

(3) Introduction to computer Graphics and Multimedia, Arup Chattopadhyay, Vikas Publication House.

B.Com II Vocational Course (Tax Procedure and Practices) w.e.f session 2015-16
IIIrd Semester
Paper: Income Tax (Procedure and Practice) - I
Code: B- 3.05

Time: 3 Hours

Max Marks-70
Training Report- 20
Internal Marks- 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit I

Introduction: Important terms and Definitions; Determination of Residential Status, Income which don't form part of Total Income.

Unit II

Computation of Total Income; Heads of Income- Salaries, Income from House Property

Unit III

Profit & Gains from Business and Profession, Depreciation, Capital gains, Income from Other sources.

Unit IV

Clubbing of Income and aggregation of income; Set off and carry forward of losses; Deductions from Gross Total Income under Chapter VIA.

B.Com II Vocational Course (Tax Procedure and Practices) w.e.f session 2015-16

IIIrd Semester

Paper: Direct Tax (Procedure and Practice-I)

Code: B- 3.06

Time: 3 Hours

Max Marks- 70
Training Report- 20
Internal Marks- 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Assessment procedure, self assessment tax computation of interest payable for delay payment of self assessment tax assessment procedure and types of assessment.

Return of Income: who is liable to file return of income; time limit; return by whom to be signed; filing and filling of returns; Belated return, revised return, defective return, return of loss.

Unit-II

Tax deducted at Source: Provisions regarding obtain TAN (Tax deducted/collected Account Number) under Form no. 49B; who and when the person is liable to deduct tax at source; Procedure and provisions regarding rate of Tax deducted at source on various payments. Provisions regarding certificate to be issued to the recipients-filing and issue of the various TDS forms (16 and 16A);

Provisions regarding Deposit of tax deducted at source-filing and filling of challan and deposit of tax; Advance Payment of Tax: who is liable to pay advance tax; computation of advance tax; installment and due date of advance tax; Provisions regarding interest payable in case of delay payment and deferment of advance tax; Procedure regarding filling of challan and deposit of advance tax?

Unit-III

Appeal and revision Appeal: various appealable authority constitutions, right procedure for appealing.

Recovery of Tax: Salient provisions and modes of recovery.

Refund of Tax: Procedure of claiming refund; main provisions: Interest on refund; Interest of excess refund; Persons entitled to claim refund.

Unit-IV

Income Tax Authorities: - Hierarchy; Duties and Powers.

Penalty: General principles; various items of penalties, Power of Commissioner to waive penalty. Offences and Prosecutions.

B.Com II Vocational Course w.e.f session 2015-16
(Advertising, Sales promotion and Sales Management)
IIIrd Semester

Paper: Understanding Consumer Behaviour

Code: C 3.05

Time: 3 Hours

Max Marks-70
Training Report- 20
Internal Marks- 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

UNIT-I

Significance and underlying principles of consumer behaviour; the basic consumer decision process; methods of studying consumer behaviour; using consumer analysis to build consumer relationships and loyalty.

UNIT-II

Pre-purchases processes; consumer resources and purchase decision process; post-purchase behaviour; consumer demographics and psychographics; personality factors in consumer behaviour; consumer motivation and its challenges; managing consumer knowledge; consumer behaviour towards new and innovative products

UNIT-III

Impact of culture, ethnicity and social classification on consumer behaviour; family influences; household consumer behaviour; group influences; influence through dyadic exchanges.

UNIT-IV

Approaches to attracting consumer attention; managing consumer exposure; process of customer opinion formation; approaches to changing consumer opinion; improving consumer memory through cognitive learning and retrieval; brand recognition and recall measures.

B.Com II Vocational Course w.e.f. session 2015-16
(Advertising, Sales promotion and Sales Management)
IVth Semester
Paper: Basics of Retailing
Code: C 3.06

Time: 3 Hours

Max Marks-70
Training Report- 20
Internal Marks- 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

B.Com – II- IVth Semester w.e.f. session 2015-16

Paper: Corporate Accounting-II

Code 4.01

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit- II

Liquidation of a company ; Financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies

Unit- IV

Accounts of Holding Companies.

Suggested Readings:

Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.

Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.

Monga J.R. ,Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.

Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

B.Com II - IVth Semester w.e.f. session 2015-16

Paper: Business Statistics- II

Code: 4.02

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit – I

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

Unit- II

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series.

Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

Unit- III

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

Unit- IV

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com II - IVth Semester w.e.f. session 2015-16
Paper: Business Regulatory Framework – II
Code: 4.03

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit- II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Unit- III

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

Unit- IV

RTI Act : features, rights and importance.

Suggested Readings:

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*

B.Com II - IVth Semester w.e.f. session 2015-16
Paper: Corporate Law- II
Code: 4.04

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Depository System –meaning and importance; Shares: -, Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors

Unit- II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit- III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general; meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit- IV

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..

Suggested Readings:

1. *Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.*
2. *Kapoor N.D. Company Law: Incorporating the provisions of the companies Amendment Act.*
3. *Singh Avtar Company Law, Eastern Book Company, Lucknow*

B.Com.II Vocational Course w.e.f. session 2015-16 (Computer Application)

IVth Semester

Paper: Data Base Management System-II

Code:A 4.05

Time: 3 Hours

Max marks : 70

Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Data, Information, Data Processing, Database Terms, Database Technologies: Introduction, Internet Databases, Web Technology, Web Databases, Digital Libraries, Mobile Databases, Data Independence Concepts, Physical Data Organization: Introduction, Physical Storage Media, RAID (Redundant Arrays of Independent Disk) Technology, Advantage and Disadvantage of RAID Technology. E.R Model: - Basics of E.R Model, Conversion of E.R. Model into Relations.

Unit-II

Decision Support Systems (DSS): History of DSS, Characteristics of DSS, Benefits of DSS, Components of DSS, Operational Data versus DSS Data. Relationship: One-to-one, One-to-Many, Many-to-Many. Data Warehousing and Data Mining: Introduction, Main Components of Data Warehouses, Benefits and Limitations of Data Warehouse, Data Mining: Introduction, Data Mining Tools, Data Mining Application.

Unit-III

Advanced Database Models, Database Security: Types of Database Failures, Types of Database Recovery, Types of Database Security issue, Authorization and Authentication, Audit Trails, Firewalls, Data Encryption and Data Decryption(Data Cryptography).

Unit-IV

Database Operation in Microsoft Access: Creating Table, Creating forms, creating a Simple Query and Modifying a Query, Types of Query, subqueries, retrieval and deletion Microsoft Power Point: Introduction, Tools, Menus , slides, Animation

Practical (Examination will be held in 4th semester)

(Application Development using Visual Basic and MS Access)

Suggested Book :(1) Database Mgt. Systems: S.K.Singh, Office-14 Local Shopping Centre, Panchsheel Park, and New Delhi.

(2) DBMS, Alexis Leon, Vikas Publication House.

(3)Programming with Visual Basic, Pearson Education,

(4)Programming with Visual Basic, Vikas Publication House

B.Com.II Vocational Course w.e.f session 2015-16
(Computer Application)
IVth Semester
Structural Programming & Computer Graphics- II
Code:A 4.06

Time: 3 Hours

Max marks : 70
Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit- I

Introduction to 'C' Language: Introduction, Programming Rules, Executing the Program, Operators, Decision Statement, Loop Control Statement; Structure Programming: Advantages and disadvantages of Structured Programming. Scanf() and Printf().

Unit-II

Pointer: Declaration, Operations on Pointer, Array of Pointers to Arrays. Functions: Definition, Prototype, Passing parameters, Recursion. Data Structures: Array, Overview of Compilers and Interpreters, Program Development in C., difference between compiler and interpreter

Unit-III

Data handling formatted and unformatted console functions, difference between union and structures, nesting of structures, searching sequential and binary searching by array, difference between while , do while and for loop

Unit-IV

Computer Graphics: Computer Graphics Applications, Computer-Aided Design, Presentation Graphics, Computer Art, Entertainment, Education and Training, Visualization, Image Processing, Graphical User Interfaces, Display Devices, Overview of Display Method, Raster Scan Display Processing Unit, Input Devices for Interactive Graphics, Programmers Model of Interactive Graphics Systems, Storage Formats for Pictures.

Practical (Examination will be held in 4th semester)

Development of a Programming Application using by 'C'.

Preparation of a document & publishing it using by PageMaker

Suggested Books :

(1) Computer Graphics C Version, published by Dorling Kinderslay, Pearson education, patparganj-482, F.I.E.

(2)Computer Graphics: Vikas Publication House

**B.Com II Vocational Course (Tax Procedure and Practices) w.e.f session 2015-16
IVth Semester**

Paper: Direct Tax (Procedure and Practice) – II

Code: B 4.05

Time: 3 Hours

Max. Marks: 70

Project Report: 20

Internal Marks: 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit- I

Computation of Total Income and Tax Liability of Individual; Assessment of Agriculture Income.

Unit- II

Computation of Total Income and Tax Liability of HUF;

Computation of Total Income and Tax Liability of Firm.

Unit- III

Computation of total income and tax liability of corporative society Assessment of Companies: - Meaning; Types situations in which company may be treated as widely held company; determination of Residential status; Computation of Total Income.

Unit- IV

Provisions of MAT;

How to determine book profit u/s 115 JB

Dividend Tax and rate of dividend tax

B.Com II Vocational Course (Tax Procedure and Practices) w.e.f session 2015-16
IVth Semester
Paper: Tax Planning
Code: B 4.06

Time: 3 Hours

Max. Marks: 70
Project Report: 20
Internal Marks: 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

UNIT -I

Concept of tax planning Method commonly used by tax payers to minimize tax liability-Tax evasion, tax avoidance and tax planning, difference between tax planning ,tax avoidance and tax evasion. Meaning of tax planning, Types of tax planning, objectives of tax planning, Precautions in tax planning, need for tax planning, limitation of tax planning. Difference between tax planning and tax management.

UNIT-II

Tax planning for new business

- Location and nature and size of business,
- forms of business organization

Tax planning in respect of managerial remuneration

- Tax planning regarding employees remuneration from employer point of view and employee point of view

UNIT-III

Tax planning and managerial decisions

- Tax planning in respect of own or lease
- Sale of assets used for scientific research
- Make or buy decisions
- Repair, replace, renewal or renovation of assets
- Shut down or continue decision

UNIT-IV

Tax planning in respect of foreign income

- Selling in domestic or foreign marker
- Avoidance of double taxation agreement
- Foreign collaborations and joint ventures

B.Com II Vocational Course (Advertising, Sales promotion and Sales Management)
w.e.f session 2015-16
IVth Semester
Paper: Media Management
Code: C 4.05

Time: 3 Hours

Max. Marks: 70
Project Report: 20
Internal Marks: 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Media: Meaning, Nature, Scope. Different types of media and their nature and characteristics.

Media Research-Meaning, Characteristics, Role of Media Research, Conduct of Media Research, Media Decisions – Deciding on the Reach, Frequency and Impact of Media, Choosing among Major Media Types, Selecting Specific Media Vehicles, Deciding on Media Timing.

Unit-II

Media Planning and Strategy: Meaning and Importance, Media Planning Indicators, The Media Class; Development of Media Plan-Market Analysis, Establishing Media Objectives, Developing and Implementing Media Strategies, Media Mix and Target Market Coverage, Media Reach and Frequency, Media Vehicles, Determining Relative Cost of Media; Problems in Media Planning; Media Buying – Meaning and Steps; Media Scheduling – Meaning and Methods of Media Scheduling.

Unit-III

Media Evaluation: Evaluation of Broadcast Media - Advantages, Disadvantages, Buying TV Time, Buying Network Time, Syndication, Time Period and Programme Selection, Cable Television; Radio- Advantages and Disadvantages. Evaluation of Print Media - Classification of News Papers, Different types of News Paper Advertising, Advantages and Limitations of Newspaper Advertising, Purchasing Newspaper Space, Magazines- Consumer Magazines and Business Publications, Advantages and Limitations, Buying Magazine Space. Suitability of Each Medium in Advertising Programmes - How Audience is Measured, and Media Time and Space is Purchased

Unit-IV

Support Media: Outdoor Media – Meaning, Types, Advantages and Limitations, Transit Advertising - Meaning, Types, Advantages and Limitations, Cinema and Videos - Meaning, Types, Advantages and Limitations, Internet – Features of Net Advertising, Types of Internet Advertising, Audience Measurement, Buying Internet Time and Space. Selecting an Appropriate Media.

B.Com II Vocational Course w.e.f session 2015-16
Advertising, Sales promotion and Sales Management)
IVth Semester
Paper: Public relation
Code: C 4.06

Time: 3 Hours

Max. Marks: 70
Project Report: 20
Internal Marks: 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I

Public Relations: Meaning, Definition, Characteristics; Need for Public Relations: Essentials of Good Public Relations; Major areas of Public Relation Activity – Press Relations, Advertising, Publications, Other media and Coordination; Process of Public Relation, Evaluation of Public Relation Process.

Unit – II

Public Relations in India: The Historical Perspective; Emergence of Professionalism; Public Relations in India in the context of – Land & People, The Political System, Agriculture, Industrial Sector, Socio-Economic Spectrum, Public Relations Education in India; Public Relation Agencies in India.

Unit – III

Marketing and Public Relations: Public Relation Support to Marketing; Integrated Marketing Communications, Customer Relations; Dealer Relations; Vendor relations, Employee Relations, Investor Relations, Media Relations, Community Relations; Government Public Relations; Negotiating Skills and Public Relations.

Unit – IV

Public Relations media: News Agencies, Press, News Print, Books, Radio and Television, Films, Advertising, Telecommunications, Traditional Media, Public Relations Through Exhibitions and Fairs.

Suggested Readings:

1. Iqbal S. Sachdeva, Public Relations : Principles and Practices
2. Mehta, D.S., Handbook of Public Relations in India.
3. Kaul, J.M., Public Relations in India
4. Vijay Kumar, Public Relations in India
5. Ravindran, R.K. Handbook of Public Relations

B.Com.III Pass Vth Sem w.e.f. from 2016-17
Paper: Taxation Law-I
Code 5.01

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.

Unit-II

Income from Salaries (including retirement benefits); Income from House property.

Unit-III

Profits and Gains from Business or Profession; Depreciation; Capital Gains.

Unit IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

Suggested Readings:

1. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
3. *Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*

B.Com.III Pass Vth Sem w.e.f. from 2016-17

Paper: Cost Accounting – I

Code: 5.02

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit-I

Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.

Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels-reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.

Unit – II

Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit – III

Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit – IV

Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types.

Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.

Suggested Readings:-

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

B.Com.III Pass Vth Sem w.e.f. from 2016-17

Paper: Accounting For Management

Code : 5.03

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit – I

Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

Unit – II

Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Unit – III

Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning.

Unit – IV

Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.

Suggested Readings

1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot, Jaipur.

2.R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.

3.M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.

4.Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting

5.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

B.Com.III Pass Vth Sem w.e.f. from 2016-17
Paper: Financial Market Operations
Code : 5.04

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

Unit – II

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Unit - III

Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository.

Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

Unit – IV

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, types, SEBI guidelines.

Suggested Readings:

1. *Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.*
2. *Gupta Sural b: Monetary Planning in India: Oxford, Delhi.*
3. *Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.*
4. *Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.*
5. *Hooda, R.P.; Indian Securities Markets- Investors View Point; Excell Books, New Delhi.*

B.Com.III Pass Vth Sem w.e.f. from 2016-17
Investment Management
Code : 5.06 (iii)

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Investment: Meaning, nature and process. Investment avenues and alternations, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis.

Unit-IV

Secondary Market : Stock Exchanges, Online Trading.

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.

Option Contracts: Meaning uses, Types (Elementary Introduction).

Suggested Readings:-

1. P. Pandian- "Security Analysis & Portfolio Management" Vikas Publishing house, New Delhi.
2. V.K.Bhalla - " Investment Management" S. Chand & Sons, New Delhi.
3. Fisher & Jordon – " Security Analysis & Portfolio Management)
4. Prasanna Chandra- "Investment Analysis & Portfolio Management.

**B.Com - III(Vocational Course) – Vth Semester w.e.f session 2016-17
(Computer Application)**

Paper : A 5.05 Computer Aided Drafting & Advanced Topics in Computer-I

Time: 3 Hours

**Max marks : 70
Practical : 30**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I

Introduction: CAD/CAM Defined, Product cycle and CAD/CAM, Automation and CAD/CAM. Computer Technology: Introduction, CPU, Types of memory, Input/Output, Data representation, Computer Programming Languages, Operating the computer System, Introduction to Mini computers, Micro computers and programmable controllers.

Unit – II

Computer- Aided Design: Fundamentals of CAD Introductions, Design Process, application of computers for design, Creating the manufacturing Data base, Benefits of Computer – Aided Design with examples, Hardware in Computer – Aided Design: Introduction, Design workstation, Graphics terminal, Operator input devices, Plotters and other output devices, CPU, secondary storage.

Unit – III

Computer Graphics Software and Data Base : Introduction software Configuration of a Graphics system, Functions of a Graphic Package, Exchange of CAD Data; Role of Multimedia;

Unit – IV

Data warehousing Components –Building a Data warehouse – Mapping the Data Warehouse to a Multiprocessor Architecture – DBMS Schemas for Decision Support – Data Extraction, Cleanup, and Transformation Tools –Metadata.

Practical (**Examination will be held in 6th semester**): Max Marks **30**
Prepare a **practical** report on SQL queries

Books Suggested:

1. CAD/CAM, M.Grover & E-Zimmers Peason Education.
2. Peason Education.
3. Indroction to Computer Graphic and Multimedia, Anirbara
4. Ham & kambller

**B.com III - Vth Semester w.e.f session 2016-17
(Computer Application)**

Paper : A 5.06 : Essentials of E-Commerce

Time: 3 Hours

Max marks : 70

Practical : 30

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I

Introduction of E-Commerce:- Definition, Main activities of E-Commerce Benefits of E-Commerce, E-Commerce Applications, E-Commerce systems, Advantages and disadvantages of E-Commerce, E-Commerce Technologies, Types of E-Commerce: B2B, B2C, C2B, B2G,G2C, Mobile commerce, E-Markets, Future of E-Commerce Introduction to Portals: Functions of Portals, Advantages of Portals, Market place for E-Commerce, E-Commerce Portals, Types of Portals.

Unit – II

Business to Business Electronic Commerce: Inter organization Transactions, Introduction to Electronic Market, Online Shopping, Online Purchasing, Models of Electronic Market, Markets Category, E-Business, B2B E-Commerce, B2B application, B2B Electronic Commerce requirements, Virtual Supply Technologies, Electronic Applications Categories, Electronic Tailing, E-Tailing in India, Auctions and the Emerging Electronic market place, Essential Elements of an Electronic Business, Differentiation in Catalogs for B2B as opposed to B2C, Instant Messaging, Electronic Data interchange (EDI): Definition, Benefits of EDI, Applications of EDI.

Unit –III

Business to Commerce electronic commerce: Definition, e-shop, Internet Shopping and the Trade cycle, Advantages and disadvantages of consumer e-Commerce.**Electronic Payment Systems:** Introduction, Traditional Payment Systems, Modern Payment system: PC Banking, Credit cards, Electronic Cheque, Micro payments, Smarts cards, E-cash, EFT.

Security Schemes: Encryptions, Digital Signatures, Security Certificates, Protocols used in Internet Security; Secure Socket Layer (SSL), Secure Hypertext Transfer Protocol (SHTTP), Secure Electronic Transaction (SET), e-Commerce, I.T.Act

Unit – IV

E-Banking/ Online Banking: Introduction, Advantages of Online Banking, issues in Internet Banking, Tools of Financial Banking, E-Banking Risks, e-Commerce and Internet: Definition, e-Commerce Technical components: Web resources, ISP, Cookies; Evolution of the Internet, Internet for Business, TCP/IP and OSI Model protocol, Broad Band Technology. Supply chain management; Definition, Different categories of supply chain, Functions of SCM, Benefits of SCM;

Practical (Examination will be held in 6th semester): Max Marks **30**

Books suggested

1. e-Commerce, CSV, Murthy, Himalaya Publishing House.
2. e-Commerce, Keunth. L. Landon, Pearson Education.
3. e-Commerce, Renu Gupta, Mahavir Publications

B.Com III Vocational Course (Tax Procedure and Practices) w.e.f session 2016-17

Vth Semester

Paper: Indirect Taxes: Custom Duty

Code: B 5.05

Time: 3 Hours

Max. Marks: 70

Training Report: 20

Internal Marks: 10

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit- I

Customs Act, 1962: Customs Duty: Meaning, Nature, Types, Role custom in international trade, Constitutional Authority for levy of Customs Duty, Prohibitions of Importation and Exportation of goods, Important Definitions.

Unit – II

Customs Duty Authorities and their Power, Appeals and Revisions, Penalties and Prosecutions.

Unit – III

Tax liability and valuation of goods, computation of Customs Duty. Clearance of Baggage - Import of Baggage – Meaning and kinds of Baggage; Rules and Procedure of import thereof- (General Passenger, Tourist Passenger and Transfer of Resident Passenger).

Unit – IV

Import – Export Procedure:- Import procedure and Documents: Export Procedure and Documents: Export Promotion Schemes.

**B.Com III (Vocational Course) Vth Semester w.e.f session 2016-17
(Tax Procedure and Practices)**

Paper: B 5.06 Indirect Tax : Central Excise Duty

Time: 3 Hours

**Max. Marks: 70
Training Report: 20
Internal Marks: 10**

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Central Excise Act 1944:- Central Excise Duty: Meaning, Nature, features, Kinds of Excise Duty, Merits & Demerits of Excise Duty, Basis of Excise Duty, Distinction between Central Excise Duties and Customs. Important Definitions.

Unit –II

Excisability and Manufacture; Classification of excisable goods; General procedure of Central Excise.

Unit – III

Central Excise Authorities and their powers, Registration Procedure, Appeals and Settlement, Penalties, Offences and Punishments.

Unit – IV

Valuation of Goods, Inclusion and Exclusion from excisable value; compounded levy scheme. Computation of Central Excise Duty: Concession to Small Scale Industries.

Suggested Readings:-

- 1 Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
2. V.S.Datey, Indirect Taxes Law & Practice, Taxmann's Publications Pvt. Ltd., Rohtak Road, New Delhi – 110005.
3. Excise Act 1944

B.Com III (Vocational Course - Vth Semester w.e.f session 2016-17)
(Advertising, Sales Promotion & Sales Management)
Paper – C 5.05 Sales Force Management – I

Time: 3 hours

Max. Marks: 70
Internal Assessment: 10 Marks
Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Introduction – Importance /Role of sales force; Management of sales force; Management of sales force; Functions of a Sales Manager. Ethical aspects in sales force.

Unit – II

Recruitment and selection of sales force; Training and development for sales force; Motivation and Compensation to Sales force.

Unit – III

Performance Appraisal of sales force; Analysis of Sales and Cost; Uses and Methods of Sales of Cost Analysis.

Unit – IV

Organization of Sales Department; Size of sales force. Organization and Size of Sales force on Geographic, Product and Market basis.

Suggested Readings:

1. Management of the Sales force by Richard D.Irvin, Station and Buskrik
2. Marketing Management by Philip Kotler, Prentice Hall of India.

**B.Com III (Vocational Course - Vth Semester w.e.f session 2016-17
(Advertising, Sales Promotion & Sales Management)**

Code: C 5.06 E- Commerce

Time: 3 Hours

**Max. Marks: 70
Training Report: 20
Internal Marks: 10**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I

E-Commerce : History of E-Commerce, Types of E-Commerce; B2B Business Models, B2 C Business models, M-Commerce; Business Models in Emerging E-Commerce Areas; Applications in E-Commerce, E-Commerce in Service Industry, Retail E Commerce, E-Commerce in Financial Services, E-Commerce and shopping, Ecommerce Travel and Tourism,

Unit – II

Retail Sector; Advantages and Challenges to online Retail; E-Business: Introduction, Internet Bookshops, Online share dealing, Internet Shopping, Future of E-Commerce. Role of internet in B2B applications

Unit – III

The Elements of e-Commerce: elements, e-visibility, e-shop, online payments, Delivering the goods, After-sales service, Internet e-Commerce security

Unit – IV

Customer Relationship Management: Introduction need of an electronic CRM, CRM's Goal, E-CRM Applications, CRM in Indian Banking, Technology use in CRM; Ecommerce marketing Communications; Online advertising, Display Ads, Online catalogs, e mail marketing

Books suggested :

1. e-Commerce, CSV, Murthy, Himalaya Publishing House.
- 1 e-Commerce, Keunth. L. Landon, Pearson Education.
- 2 e-Commerce, David Whiteley, Tata Mco-raw-Hill.

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2016-17

**Paper: Taxation Law – II
Code: 6.01**

Time: 3 Hours

**Theory Marks: 80
Internal Marks: 20**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least Two numerical questions in the question paper.*

Unit – I

Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II)

Unit – II

Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

Unit – III

Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

Unit – IV

Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

Suggested Readings:

1. *Direct Taxes Law & Practice : Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes & Practice : Dr. V K Singhania, Taxman Publications.*
3. *Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi*
4. *Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra*

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2016-17
Paper: Cost Accounting -II
Code: 6.02

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit – I

Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

Unit – II

Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

Unit- III

Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.

Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

Unit – IV

Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.

Suggested Readings:-

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi., Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana., Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

B.Com. III Pass (Pass Course) Vith Sem w.e.f. from 2016-17
Paper : Financial Management
Code: 6.03

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit – I

Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, **Financial planning**

Unit – II

Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

Unit –III

Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

Units – IV

Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.

Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

Suggested Readings:-

1. *Financial Management Accounting by : I.M.Pandey, Vikas Publications House New Delhi.*
2. *Financial Management Accounting by Khan & Jain, Tata Mc Graw Hill, Publications New Delhi.*

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2016-17
Paper: Auditing
Code: 6.04

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Auditing : Meaning, objectives, importance and types of Auditing.

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

Unit – III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

Unit – IV

Audit Report and Investigation

Audit Report : Meaning, objectives, contents and types.

Investigation : Meaning, Nature and objectives.

Suggested Readings:

1. *Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.*
2. *Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.*
3. *Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.*

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2016-17

International Marketing

Code: 6.06 (ii)

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

International Marketing:

Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes.

Unit – II

Product Planning and Pricing:

International product life cycle research and informations; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

Unit – III

International Distribution:

Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

Unit – IV

Product Promotion:

Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

Suggested Readings:

1. *Bhattacharya R.L and Varshney B: International Marketing Management: Sultan Chand, New Delhi.*
2. *Keegan W.J, Multinational Marketing Management, Prentice Hall, New Delhi.*
3. *Kotler Phillip: Moder Mott M.C: The Essence of International Business, Prentice Hall, New Delhi.*
4. *Caterora P.M. and Keavenay S.M: Marketing and International Perspective, Ervind Homewood Illinois.*

B.Com III (Vocational) Sixth Semester w.e.f session 2016-17
(Computer Application)
Paper: A 6.05 Computer Aided Drafting & Advanced Topics in Computer-II

Time: 3 Hours

Max marks : 70
Practical : 30

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Computer Aided Design: Implementations of CAD, Features of CAD, Future of CAD, Artificial Intelligence (AI) for intelligent and manufacturing, Element of AI, Knowledge based Expert System, Machine Vision System, Neural Networks.

Unit II

Hardware & Software requirements of Auto CAD, Data Communication and networks; Data Encryption, Industrial Report; Definition and Robot history, Features of Robots, Application of Robots in Industry, Robot Programming Methods and Robot Programming Language.

Unit III

Multimedia: Definitions, Multimedia Components; Compact disk, Sounds, Image, Text, Hypertext, hypermedia, Animation, Morphing, Video, Virtual Reality, Virtual Reality Technology and Tools, Computer-Integrated manufacturing Systems.

Unit – IV

Computer Graphic: Applications of Computer Graphics, Display devices Basic Terms; Raster-Scan Display, Random Scan, Display, Direct View Storage Tube, Flat panel Display, Input Devices, hardcopy devices.

Practical (**Examination will be held in 6th semester**): Max Marks **30**

Prepare a **Practical** work report on Visual Basic programming & its tools.

Books Suggested:

1. CAD/CAM, M.Grover & E-Zimmers Pearson Education.
2. Pearson Education.
3. Introduction to Computer Graphic and Multimedia, Anirbara
4. Ham & kambller

**B.Com III (Vocational) Sixth Semester w.e.f session 2016-17
(Computer Application)**

Paper :A 6.06 Information Technology in Business

**Max. Marks: 70
Project Report: 20
Internal Marks: 10**

Time: 3 Hours

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I:

Information Technology Basis: Introduction, Information, Information Technology (IT), Present Scenario, Role of Information Technology, introduction to Telecommunications, Computer Networks, Communication Systems, Internet and W.W.W. , E –Mail, Introduction to Intranets & Extranets.

Emerging trends in IT: Introduction, Electronic Commerce (E-Commerce), (EDI) Electronic Data Interchange, Mobile Communication, Bluetooth, Global positioning system, Imminent communication, Smart Card, Imminent Technologies.

UNIT-II

Types of Modern Data base Mgt. System,; Distributed data processing:- Introduction, Advantages and disadvantages of Distributed Systems Introductions to Multimedia: introduction, Multimedia Systems, Multimedia Authoring Tools, Types of Presentations, Multimedia in Marketing and educations, Introduction to virtual Reality;

UNIT-III

New Technologies in Introduction Technology: Introduction to Hypermedia, Artificial Intelligence and Business Intelligence, Knowledge Discovery in Data base (KDD), Data wise houses and Data Marts, Data Mining and on line Analytical Processing (OLAP), Enterprise Resource Planning (ERP); Introduction, reason for growth of ERP in Market Benefits of ERP, Supply Chain Management (SCM): evaluation of CRM, Element of Supply Chain, Customer Relationship Management (CRM) & Retailers, Advantage of SCM, Geographic Information System (GIS).

UNIT-IV

Computer in Business and Industry : Accounting Inf. System (AIS): Meaning, Characteristics, its Major Sub System, Management Information System: Meaning. Concept, Input & Output of MIS, Decision support System, Office Automation Systems, Executive Inf. System, Marketing Inf. System and Financial Information System

Mobile Computing and Business on the Internet: Mobile computing, Mobile Newspaper, Tele Communicating, Wireless Mobile Computing, Business on the Internet:- Electronic Catalogs, Web advertising, Secure transactions the Internet: - Electronic Catalogs , Web Advertising, Secure Transactions.

Practical (Examination will be held in 6th semester):

Max Marks 30

Working with Photoshop

Book Suggested:

1. Funda Mental of Introduction Technology, Alexis leon, Vikas publishing House Pvt LTD
2. Introduction to information Technology, ITL Education solutions limited, Pearson education.
3. Introduction to Information Systems, Alxis Leon, Vikas Publishing House PVT. LTD

**B.Com III (Vocational Course)- VIth Semester w.e.f session 2016-17
(Tax Procedure and Practices)**

Paper : B 6.05 Indirect Tax : Procedure and Practice-II

**Max. Marks: 70
Project Report: 20
Internal Marks: 10**

Time: 3 Hours

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Types of Clearances: Clearances of Excisable Goods under Self Removal Procedure, compounding scheme; clearance of non excisable goods, removal of goods for home consumption; removal of goods for exports.

Unit - II

(1) Removal of goods for home consumption:

(a) Removal of goods under compounded levy scheme, Application for exercise of this option.

(b) Self removal procedure-applicability and its salient features-record based control and production based control, Depositing of excise duty under challan TR-6 /e-payment, Preparation of Invoice and Maintenance of other records like P.L.A, RG 23 C – Part I & II Register, RG-23 A – Part I & II, RG – I Register.

(c) Clearance of non-excisable goods.

(2) Removal of goods for export:

Export of excisable goods, excise concession in case of exports. Types of exporters- manufacturer exporter and merchant exporter. Export of excisable goods under claim for rebate, export under bond and procedures thereof. Form No. ARE –I, ARE-II and ARE-III. Monthly Returns under SRP – ER –I.

Unit III

CENVAT: What is CENVAT, salient feature of CENVAT

Small Scale Industry:

i) Eligibility of SSI which are exempted from licensing control,

ii) SSI availing concession rate of duty, General exemption in Small Scale Exemption Scheme under Notification No. 08/2003 as amended.

Unit – IV

Books of Accounts, Records and their Preservation.

a) Records RG - I, Register for (daily production and clearance.)

b) Account of Principal Raw Material RG-23A Part – I.

c) CENVAT and Proforma Credit Record RG 23 A (Part –II) RG 23 C (Part– II)

d) Personal Ledger Account.

e) Goods received for reprocessing.

CT–1/CT-2 For obtaining excisable goods for special industrial purpose without Payment of whole or part of the duty and state the nature & quantity of such goods used for finalized products.

Suggested Readings:-

1 Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.

2 V.S.Datey, Indirect Taxes Law & Practice, Taxmann's Publications Pvt. Ltd.,

**B.Com III (Vocational Course) VIth Semester w.e.f session 2016-17
(Tax Procedure and Practices)**

Paper: B 6.06 Indirect Tax: Service Tax

Time: 3 Hours

Max. Marks: 70

Project Report: 20

Internal Marks: 10

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

UNIT 1

Introduction to service tax ,History of Service Tax in India, Constitutional Authority, Silent Features of Service Tax ,basis of charge of service tax, Negative list approach of taxation of service, sources of service tax law, objectives, future growth and administration of service tax

Point of Taxation, Determination of Point of Taxation

UNIT 2

Place of Provision of service and their rules:

Abatements and Exemptions

UNIT 3

Provisions relating to Service Tax: Registration Procedure, Service Receiver liable to pay service tax, Payment of service tax

Computation of Service Tax: Computation of service tax and revaluation of service tax

UNIT 4

Assessment Procedure: Filing of Returns and Assessment under service tax

Appeals, Refund and Penalties:

B.Com III (Vocational Course) –VIth Semester w.e.f session 2016-17
(Advertising, Sales Promotion and Sales Management)

Paper: C -6.05 Market Information System & International Marketing

Time: 3 Hours

Max. Marks: 70

Project Report: 20

Internal Marks: 10

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Market Information System: Meaning, Definition, Characteristics, Components of Market Information System, Need for Market Information system, Models of Market Information System, Internal Report System – The Order Shipping – Billing Cycle, Improving Timeliness of Sales Report, Designing a User Oriented Report System.

Unit – II

Designing Market Information System: Identifying Information Needs of the Organisation, Organisational set up for Designing Market Information System, Necessary Inputs for Designing Market Information System, Testing Market Information System, Operationalize Market Information System, Monitoring Market Information System: Precautions while Designing Market Information System Market Intelligence System, the Information Centre

Unit – III

International Marketing:

Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes. Product Planning and Pricing: International product life cycle research and informations; Pricing process and methods

Unit – IV

International Distribution: Channel structure and selection decisions; Managing channel Conflicts; Basic export procedure and documentation.

Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy;

Suggested Readings:

Luc Lecuit, John Elder, DeMI Stifying MIS.

Nargundkar, Rajendra, Marketing research – Text and Cases

Shajahan, S. Marketing Research – Concepts and Practices in India

B.Com. III Vocational Course) – VIth Semester w.e.f session 2016-17
(Advertising, Sales Promotion & Sales Management)
Paper – C 6.06 Sales Force Management – II

Time: 3 Hours

Max. Marks: 70
Project Report: 20
Internal Marks: 10

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Sales Planning and Control: Market Analysis and Sales forecasting; Methods of Sales forecasting.

Unit – II

Sales Budget : Importance and process of sales Budget. Uses of Sales Budget.

Unit – III

Sales Territory: Concept and Considerations in allocation of Sales Territory. Ways of allocation of Sales Territory.

Unit – IV

Sales Quota: Objectives of sales quota; Principles of setting sales quota; Administration and uses of sales quota.

Suggested Readings:

1. Management of the Sales force by Rechar D.Irvin, Station and Buskrik
2. Marketing Management by Philip Kotler, Prentice Hall of India.