B.COM (Vocational Course)

Scheme of Examinations w.e.f. session 2012-13

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

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 I (Vocational Course) First Semester:
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		70	3 hours
A 1.06 Operating Systems and Business Data Processing – I		70	3 hours

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:

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	70	3 hours
A 2.06 Operating Systems and Business Data Processing – II	70	3 hours
Practical (Covering the Syllabi of Ist & IInd Semester)	120	

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

B 2.05 Indian Tax system and Income Tax – II	10	20	70	3 hours
B 2.06 Central and State Sales Tax Procedure and Practice – II	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 Sales Promotion	10	20	70	3 hours

B.COM (SECOND YEAR)

Vocational Course

Scheme of Examinations & Syllabi w.e.f. 2013-14

B.Com II (Vocational Course) Third Semester:

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

		I.A.* Marks	PR*/TR*	Theory Marks	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		70		3 hours
A 3.06	Structural Programming and Computer Graphics – I 3 hours			70	

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

B 3.05	Direct Tax (Procedure and Practice) – I 3 hours	10		20	70
B 3.06	Direct Tax (Employers Obligation) – I 3 hours	10		20	70

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

C 3.05	Understanding Consumer Behaviour	10	20	70	3 hours
C 3.06	Personal Selling and Salesmanship	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:

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	70	3 hours
A 4.06	Structural Programming and Computer Graphics – II	70	3 hours
	Practical (Covering the Syllabi of IIIrd & IVth Semester)	120	

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	Wealth Tax	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	Basics of Retailing	10	20	70	3 hours

B.COM (THIRD YEAR)

Vocational Course

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

B.Com III (Vocational Course) Fifth Semester:

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
50.01	Taxation Law - I	20	--	80	3 hours
50.02	Cost Accounting - I	20	--	80	3 hours
50.03	Accounting for Management	20	--	80	3 hours
50.04	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			70	3 hours
A 5.06	E-Commerce			70	3 hours

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	Public Relation	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: Procedure and Practice – I	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)

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	70	3 hours
A 6.06	Information Technology in Business	70	3 hours
	Practical (Covering the Syllabi of Vth & VIth Semester)	120	

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

C 6.05	Basics of Market Information System and Market Research	10	20	70	3 hours
C 6.06	Sales Force Management – II	10	20	70	3 hours

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Scheme of Examinations for B.Com Vocational 6th Semester

in (Tax Procedure & Practices – B) Course:

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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: Provisions of Custom Duty	10	20	70	3 hours

*IA Stands for Internal Assessment

*PR Stands for Project Report

*TR Stands for Training Report

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 (Vocational Course) w.e.f session 2012-13
1.01 <u>**Financial Accounting –I**</u>

	Internal Assesment-20 Marks
Time: 3Hrs.	**Theory Paper Max Marks-80**

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: 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. Accounts from incomplete records.

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 (Vocational Course) w.e.f session 2012-13
1.02   **Business Mathematics-I**

                                            Internal Assesment-20 Marks
Time: 3Hrs.   **Theory Paper Max Marks-80**

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

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

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Properties of determinants; Calculation of values of Determinants upto 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; Leontief Input Output Model.

Unit-III

Permutations and Combinations.

Unit-IV

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

Suggested Readings:

1. Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.
2. Volra. 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 - First Semester (Vocational Course) w.e.f session 2012-13
1.03   **Business Economics-I**

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Internal Assesment-20 Marks

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Time: 3Hrs.   **Theory Paper Max Marks-80**

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. Elasticity of demand; concept and measurement of elasticity of demand, price, income and cross elasticity; Average revenue; marginal revenue and elasticity of demand; determinants of elasticity of demand; importance of elasticity of demand.

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.

Unit-III

Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

Unit-IV

Market Structure: Market structures and Business decisions; objectives of business firm.

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 (Vocational Course) w.e.f session 2012-13
1.04 <u>Business Management-I</u>

<u>**Internal Assesment-20 Marks**</u>
Time: 3Hrs. **Theory Paper Max Marks-80**
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. Weihrich 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.

Max. Marks: 70
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.

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 ; Applications of Electronic Data Processing.

MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro.

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.

Paper A 1.06 Operating Systems and Business Data Processing – I
(A) Theory

Max. Marks: 70
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, Multiprogramming 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 un-deleting 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.

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-Centre and State Powers of taxation. Distribution of revenues between Centre and States. Direct and Indirect Taxes.

Unit II

Direct Taxes of the Central Government – Income Tax, Wealth Tax, Interest tax Act, 1974 with effect from 1-4-1993; Expenditure Tax Act, 1987.

Unit III

Indirect Taxes of Central Government – Central Excise, Customs Duty and Central Sales Tax.

Unit IV

Taxes of the State Government: Taxes on sales and purchase of goods; tax on land and building; octroi duty, tax on profession, trade and business; toll tax; tax on motor vehicle, tax on transportation, tax on advertisement, tax on Luxuries, tax on betting and gambling; tax on electricity; tax on animal; stamp duty; agriculture Income-tax and land revenue..

B.Com-I (Tax Procedure and Practices) (First Semester)

Vocational Course w.e.f session 2012-13

Paper B 1.06 CENTRAL AND STATE SALES TAX PROCEDURE & PRACTICE-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

Regulatory framework – An overview of Central Sales Tax, 1956; an overview of Central Sales Tax (Registration and Turnover) rules 1957.

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 2.

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.

Return of Sales Tax payable under the Central Sales Tax Act, 1956. Form No. 1-Filing of Challan in the prescribed form.

B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)
Vocational Course w.e.f session 2012-13
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 w.e.f session 2012-13

Paper C 1.06 Basic Marketing

Max. Marks: 70
Internal Assessment: 10 Marks
Project Report: 20 Marks
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: 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 2nd Semester Vocational Course (Computer Application) – A
Details of Syllabi

B.Com I Second Semester (Vocational Course) w.e.f session 2012-13
2.01   <u>Financial Accounting-II</u>

                                    Internal Assesment-20 Marks
Time: 3Hrs.   Theory Paper Max Marks-80

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

Hire Purchase System and Installment Payment Systems.
Royalty Account.

Unit-II

Branch Accounts and Departmental Accounts.

Unit-III
Partnership Accounts: meaning, characteristics, treatment of goodwill, revaluation of assets and liabilities and adjustment of capital in case of admission, retirement and death of a partner. Dissolution of Partnership Firm-Insolvency of Partners, Gradual Realisation and Piecemeal Distribution (including Garner v/s Murrey Rule)

Unit-IV
Joint-Venture Account; Consignment 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 (Vocational Course) w.e.f session 2012-13
2.02   Business Mathematics-II

Internal Assesment-20 Marks
Time: 3Hrs.   Theory Paper Max Marks-80

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

Differentiation (only algebraic Problems)

Unit-II

Integration: Standard form; Methods of Integration by substitution, by parts and by use of partial fractions and Definite Integration (excluding area).

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

Linear Programming: Formulation of LPP; Graphical method of solution, Problems relating to two variables including the mixed constraints, Cases having no solution, multiple solution, unbounded solution and redundant constraints.

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 (Vocational Course) w.e.f session 2012-13
2.03   Business Economics-II

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.
Unit-II
Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.
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.
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, Recardian concept and Modern Theories of rent; Quasi Rent.
Unit-IV
Interest- concept and Theories of interest; Profit- nature, concept and theories of profit.
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 Second Semester (Vocational Course) w.e.f. session 2012-13
2.04   Business Management-II

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)
Vocational Course w.e.f session 2012-13
Paper A 2.05 Computer Fundamentals – II
(A) Theory

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
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 session 2012-13
Paper A 2.06 Operation System and Business Data Processing – II

(A)Theory

Max. Marks: 70
Time: 3 hours
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
Data Processing System: Data, Information and Data Processing; Need of Information; Data Storage Hierarchy; File Mgt. System- File Types; File Organizations- Sequential Files and Direct files organization;
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

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 Work-book; 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.

(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 session 2012-13

PAPER B 2.05 INDIAN TAX SYSTEM AND INCOME TAX-II

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: 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; Depreciation.

Unit III

Profit & Gains from Business and Profession, 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-I (Tax Procedure and Practices) (Second Semester)
Vocational Course w.e.f session 2012-13

PAPER B 2.06 CENTRAL AND STATE SALES TAX PROCEDURE & PRACTICE-II

Max. Marks : 70
Internal Assessment : 10
MarksProject Report: 20 Mark
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

Salient features of State Sales Tax Act and rules made there under.
Important terms and definitions.

Unit II

Incidental and levy of tax-when, what and how the tax is paid,
Registration of dealers; Compulsory registration, procedure for registration; application for obtaining registration under the prescribed form and the requisite fee and security/surety for the purpose of registration and certificate of registration amendment, canceling and obtaining duplicate registration certificate and procedure thereof.

Unit III

Rates of Tax: Concessional rates when availed – Use of various kinds of forms for availing concessional rate under the respective state, Sales tax procedure for applying for such concessional form and maintenance of records and issue and receipt of such declaration forms and maintenance of thereto.

Unit IV

Return and procedure for recovery and refund of tax. Deposit of sales tax and filling and filing of challan in the prescribed form.
Filling of return in the prescribed form and procedure for claiming refund of tax.

B. Com I (Advertising, Sales Promotion and Sales Management)
(Second Semester)
Vocational Course w.e.f session 2012-13
Paper C 2.05 Advertising

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 – 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.

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 – 1

Nature and importance of sales promotion, role of sales promotion in marketing, forms of sales promotion, consumer oriented sales promotion, trade oriented sales promotion and sales force oriented sales promotion.

Unit – 2

Many tools of sales promotion: Samples, Point of purchase displays and demonstrations, Exhibitions and Fashion shows, sales contests and games of chance and skills, lotteries, gift offers, premium and free goods, prince packs, rebates, patronage, rewards.

Unit – 3

Sales Promotion Tools: Conventions, Conferences and Trade shows specialties and novelties, e-promotional techniques – Mobile Marketing, Web Marketing

Unit – 4

Developing Sales Promotion Programs, pre-testing, implementing, evaluating the results and making necessary modifications

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

(2)Fundamental of Marketing, Stanton and Futrell, 7th Edition, McGraw Hill

(3) Salesmanship and Publicity, JSk Patel, Sultan Chand & Sons

B.COM (SECOND YEAR)
Vocational Course
Scheme of Examinations w.e.f. session 2012-13

B.Com II (Vocational) Third Semester:

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

		I.A. Marks	TR*/PR*	Theory Marks	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			70	3 hours
A 3.06	Structural Programming and Computer Graphics – I			70	3 hours

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

B 3.05	Direct Tax (Procedure and Practice) – I	10	20	70	3 hours
B 3.06	Direct Tax (Employers Obligation) – I	10	20	70	3 hours

B. Com II (Tourism and Travel Management) –C

C 3.05	Indian Culture and Society	10	20	70	3 hours
C 3.06	Sales and Product Management in Tourism	10	20	70	3 hours

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

D 3.05	Understanding Consumer Behaviour	10	20	70	3 hours
D 3.06	Personal Selling and Salesmanship	10	20	70	3 hours

B. Com II (Principles and Practice of Insurance) –E

E 3.05	Fire Insurance	10	20	70	3 hours
E 3.06	Insurance Finance and Legislations - I	10	20	70	3 hours

B. Com II (Foreign Trade, Practices and Procedures) –F

F 3.05	Elements of Export Marketing - I	10	20	70	3 hours
F 3.06	Foreign Trade Financing and Procedures – I	10	20	70	3 hours

B.Com II (Vocational) Fourth Semester:
For the fourth semester, a student will have to take the following four papers:

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		70	3 hours
A 4.06	Structural Programming and Computer Graphics – II		70	3 hours
	Practical (Covering the Syllabi of IIIrd & IVth Semester)		120	

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	Wealth Tax	10	20	70	3 hours

B. Com II (Tourism and Travel Management) –C

C 4.05	Tour Package Management	10	20	70	3 hours
C 4.06	Consumer Behaviour	10	20	70	3 hours

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

D 4.05	Media Management	10	20	70	3 hours
D 4.06	Basics of Retailing	10	20	70	3 hours

B. Com II (Principles and Practice of Insurance) –E

E 4.05	Marine Insurance	10	20	70	3 hours
E 4.06	Insurance Finance and Legislations – II	10	20	70	3 hours

B. Com II (Foreign Trade, Practices and Procedures) –F

F 4.05	Elements of Export Marketing - II	10	20	70	3 hours
F 4.06	Foreign Trade Financing and Procedures – II	10	20	70	3 hours

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 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
Share Capital: Meaning, types, Accounting Treatment of issue, forefeiture and reissue of Share; Buy-back of equity 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

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 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 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.

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 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 surely; 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 nay pledge, Rights and Duties of Pawnor and Pawnee.
Contract of Agency: - Methods of creation and termination of agency; Extent of agents authority; Sub-agent and Substituted agent; Agents duties to Principal and Rights of an agent against principal; Liability of principal to third party and agents personally liable to third party.
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 Ac*t, S.C.Sarkar and Sons, kolkata.

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 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; advantages and disadvantages of incorporation; Lifting of corporate veil; Privileges of private company.

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; contents; statement in lien of prospectus; misleading prospectus and its consequences.

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

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),
Relational Algebra and Calculus: Introduction, Structure of Relational Database, Keys of Relations, Relational Algebra: Basic Operations, Relational Calculus. Relational Query Languages Codd's Rules.

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.
Introduction to Oracle: Modules of Oracle, Invoking SQL*PLUS, Data types, Data Manipulation: Create, Modify, Insert, Delete and Update, Searching and Matching, Oracle Functions, SQL*Forms, Form Constructions, Oracle Transactions.

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 w.e.f. session 2012-13
(Computer application)
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, Operators, Decision Statement & loop Control Statement.

Unit-III
Computer Graphics: - Definition, Role of Graphics in various fields e.g.: (CAD) Computer Aided Design/Drafting Package, Animators, (DTP) Desktop Packages, Working with Photoshop, 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
Desktop Publishing:-Definition, Facilities of DTP, Features of Ventura Publisher and Page-Maker, Features of Commercial DTP and Graphics Systems available in Market e.g.: Micro-Graphics Designer, Picture Publisher, CorelDraw, Features of commonly supported Program: Draw Designs, Draw Painting & Pictures, Present Graph, Drag & Drop Objects, Paint Tools.
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 w.e.f. session 2012-13 (Tax Procedure and Practices)
IIIrd Semester
Paper: Direct 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
Computation of Total Income and Tax Liability of Individual; Assessment of Agriculture Income.

Unit- II
Computation of Total Income and Tax Liability of HUF; Firm and Cooperative Societies.

Unit- III
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
Computation of Tax liability; Rates of Income Tax; Provisions of MAT; Dividend Tax.

B.Com II Vocational Course w.e.f. session 2012-13 (Tax Procedure and Practices)
IIIrd Semester
Paper: Direct Tax (Employer's Obligation)
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
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.

Unit-II
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 payble in case of delay payment and deferment of advance tax; Procedure regarding filling of challan and deposit of advance tax?

Unit-III
Self Assessment Tax: Provisions regarding procedure for filling of challan and depositing of tax their of; computation of interest payble for delay payment of self assessment tax.
Return of Income: who is liable to file return of income; time limit; return by whome to be signed; filing and filling of returns; Belated return, revised return, defective return, return of loss.

Unit-IV
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;
Provisions regarding submission of returns of TDS under Form no.24Q, 26Q, 27Q, 27EQ and QR;
Provisions regarding a Certificate from Income Tax Assessing Officer regarding no deduction of tax and lower rate of tax (Section 197);
Provisions regarding furnishing declaration by recipient for no deduction of tax under Form no. 15H and 15G.

B.Com II Vocational Course w.e.f. session 2012-13 (Tourism and Travel Management)
IIIrd Semester
Paper: Indian Culture and Society
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
History of settlement in India, Genesis of Indian society, Structure of Indian Society, Hindu Social Organization – Varna, Caste, Lineage and Clan, Marriage: Types, Sanctioned and unsanctioned, Intercaste, Remarriage. Women, Widow and Sati.Education: Gurukul, Matha, Pathashala.

Unit II
Hindu concepts and way of life: Ashramas, Purushartha, Samskaras, Panchamahavratas, Hindu Religion: Deities and Rituals, Changes in traditional Philosophy and out look: Vedic, Upanishadic, Bhakti, Puranic and Vedantic, Shada- Darshan Buddhism: Concept and philosophy of life, communities.

Unit III
Tribal Society: A brief survey
Islamic Religion and society: Sects, Communities and classes, way of life. Christian religion and society: Sects, Communities and classes, way of life Sikh religion and society: Sects, Communities and classes, way of life.

Unit IV
Modernization of Indian Tradition: Factors of Modernization: Modern Education and Social Reasons, Political and Economics Reasons, Spheres of Modernization: Marriage, Family, Castes and Life-style.

B.Com II Vocational Course w.e.f. session 2012-13 (Tourism and Travel Management)
IIIrd Semester
Paper: Sales and Product Management in Tourism
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.

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Unit I
Sales and Product Management in Tourism, Introduction to sales management, Personal selling, sales process, selling skills.

Unit II
Retail Communication, SFM, Sales Planning and Organization, Sales Forecasting.

Unit III
Budget and control, marketing communication process, planning, managing and Evaluating promotional strategy.

Unit IV
Managing Clients- Agency relationship, message- design and development, Media
Selection- Planning and scheduling, measuring advertising effectiveness.

B.Com II Vocational Course w.e.f. session 2012-13
(Advertising, Sales promotion and Sales Management)
IIIrd Semester
Paper: Understanding Consumer Behaviour
Code: D 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 though cognitive learning and retrieval; brand recognition and recall measures.

B.Com II Vocational Course w.e.f. session 2012-13
(Advertising, Sales promotion and Sales Management)
IIIrd Semester
Paper: Personal Selling and Salesmanship
Code: D 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
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
Qualities of the successful sales person with particular reference to sunsumer services. Selling as a career ,advantages and difficulties, Measures for making selling an attractive career.

Unit-IV
Distribution network relationship. Reports and documents: Sale manual, Order Book, Cash memo, Tour Diary and periodical reports.

B.Com II Vocational Course w.e.f. session 2012-13
(Principles and Practices of Insurance)
IIIrd Semester
Paper: Fire Insurance
Code: E 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
Origin and Growth, Evolution of Fire Insurance business in India, Meaning, Nature, Risks, Hazards.
Main Elements: - Insurable interests, Indemnity.

Unit II
Principle of full disclosure; Principle of Contribution; average clause; Principle of Proximate cause; underwriting of Fire Insurance Business.

Unit III
Fire Insurance policies-Issue and renewal of policies; Different kinds; Risks covered; Types of Fire protection policies issued by the General Insurance corporation of India Policy Conditions.

Unit IV
Recovery of claims Insures option; Ex-gratia payment and subrogation Policy conditions; Hazards not covered; Reinsurance,double insurance and excess insurance.

B.Com II Vocational Course w.e.f. session 2012-13
(Principles and Practices of Insurance)
IIIrd Semester
Paper: Insurance, Finance and Legislation-I
Code: E 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.

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Unit I
Introduction: Laws of Probability, Forecast of future events; Construction of mortality tables; Mortality tables for annuities.

Unit II
Premium Determination – Basic factors; Use of mortality tales in premium determination; interest; Compound interest functions, net and gross premium; Mode of periodicity of premium payment; Mode of claim payment; Benefits to be provided. Mode of loading for expenses. Gross premium general consideration, insurer's expenses; Margin adjusting; Premium for term insurance; Temporary insurance; Endowment, insurance; Level and natural premium plan; Premium calculation for study of actuarial valuations.

Unit III
Reserves and Surplus- Nature, origin and importance of reserves and funds in life and property insurance, retrospective and prospective reserve computation. Statutory regulation of reserve.

Unit IV
Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture; Law; Non-forfeiture value, reduced paid up values; Settlement options; Automatic premium loan.

B.Com II Vocational Course w.e.f. session 2012-13
(Foreign Trade, Practices and procedures)
IIIrd Semester
Paper: Elements of Export Marketing – I
Code: F- 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
Exports: Meaning, need, scope and role of exports.

Unit-II
Export Marketing: Meaning and scope of Export Marketing; Sources of information for export markets.

Unit-III
International Markets: Modes of entry to international markets.

Unit IV
Export Products: Selection of Export Products: Selection of Export Markets: Pricing of Exports.

B.Com II Vocational Course w.e.f. session 2012-13
(Foreign Trade, Practices and procedures)
IIIrd Semester
Paper: Foreign Trade Financing and Procedures-I
Code: F 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
INCO: INCO terms; Export Payment methods

Unit II
Financing: Import finance; Letter of Credit; Types and their operation; Preshipment and postshipment finance.

Unit III
Banking: Role of EXIM Banks and Commercial Banks in Foreign Trade Finance.

Unit IV
ECGC: Role of ECGC in foreign trade; obtaining an ECGC policy and filling claims.

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 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
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.
Final Accounts of Insurance Companies.

Unit- IV
Accounts of Holding Companies.

Suggested Readings:

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

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

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

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

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 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
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.

IVth Semester
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 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
Carriage of Goods by land, sea and air.

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 Ac*t, S.C.Sarkar and Sons, kolkata.

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 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
Shares: - share and stock; Allotment of Shares; Share certificate and share warrant; Transfer and Transmission of shares; calls and Forfeiture of shares. Surrender of shares.

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; Compulsory winding up; Voluntary winding up; Winding up under the supervision of court; 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 2012-13 (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
Emerging Database Technologies: Introduction, Internet Databases, Web Technology, Web Databases, Digital Libraries, Multimedia Databases, Mobile Databases, Spatial Databases, clustering-based Disaster-proof Databases.
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
Distribution Database Systems: Introduction, Types of Distributed Databases, Advantages and Disadvantages of Distributed Databases, Architecture of Distributed Databases.
Database Security: Types of Database Failures, Types of Database Recovery, Types of Database Security issue, Authorization and Authentication, Audit Trails, Firewalls, Mandatory Access Control, Data Encryption.

Unit-IV
Database Operation in Microsoft Access: Creating forms, creating a Simple Query and Modifying a Query, Types of Query, Features of Microsoft Access.
Visual Basic: Introduction, Analyzing, Controls and Properties, Coding, Loops, Dialog Boxes, Scroll Bars, Option Button, Frames, Check Box, Timer Control procedures and functions, Creating a Report.

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 2012-13
(Computer Application)
IVth Semester
Structured 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.
Array Initialization, Definition of Array, Characteristic of Array, One-Dimensional Array, Two Dimensional Array or Multi Dimension Array.
Scanf( ) and Printf( ).

Unit-II
Pointer: Declaration, Operations on Pointer, Array of Pointers to Arrays.
Functions: Definition, Prototype, Passing parameters, Recursion.
Data Structures: Array, Struct, Union, String, Data Files, Overview of Compilers and Interpreters, Program Development in C.

Unit-III
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, Image Acquisition and Storage, Storage Formats for Pictures, Image Acquisition with a Digital Camera.

Unit-IV
Introduction of PageMaker: Introduction to Page Maker/Ventura or a Similar Package. Advantage of Page-Maker, Hardware and Software Requirements of Page-Maker. Main Menus, Window Menus, Help Menus. Toolbars, Working of Options: - Revert, Export, Links, Collate, Paste-special, Display Master Items, Auto-flow, Track, Type-Style, Image Control, File and Line, Transformations, Text wrap; Types of Printer, Paint Tools.

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 w.e.f. session 2012-13 (Tax Procedure and Practices)
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
Assessment Procedure: Inquiry before assessment; Types of assessment; prescribed forms for filling Income Tax Returns. Permanent Account Number: Provisions and Procedure for Obtaining PAN; Rectification of mistakes.

Unit-II
Recovery of Tax: Salient provisions and modes of recovery.
Refund of Tax: Procedure of claming refund; main provisions: Interest on refund; Interest of excess refund; Persons entitled to claim refund.

Unit- III
Appeal and Revision:
Appeal: - Various appellable Authorities; Constitution; Rights, procedure of appealing.
Revision: - Procedure and main provisions.

Unit- IV
Income Tax Authorities: - Hieraechy; Duties and Powers.
Penalty: General principles; various items of penalties, Power of Commissioner to waive penalty. Offences and Prosecutions.

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.

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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; Liability to assessment in Special Cases.

Unit- IV
Tax of Deceased person payable by Legal representatives, Assessment in case of executors; Assessment after Partition of HUF.

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.

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Unit I
Meaning, definition, origin, development, types, components and significance of tour packages with relation to tourists, destinations and tour companies role and input of public and private sector tourism organizations in promotion of tour packaging business.

Unit II
Tour Formulation- Influencing factors, stages involved in tour formulation- initial Research (Destination and Market), itinerary development- negotiations, Confidential tariff, costing and pricing, market strategies, brochure designing, Printing and distribution, Itinerary preparation for domestic and international Tourist.

Unit III
Defining the concept of tour cost, components of tour cost- Fixed and Variable, Direct and indirect cost, factors affecting tour cost, Tour Cost Sheet- Meaning and Significance, costing, procedures for FIT, GIT and conference and convention Packages, calculation of tour pricing, pricing strategies.

Unit IV
Tourist activities based on Mountains, Deserts, Forest and Wildlife, white water, Marinas, Aero sport etc. and cultural and pilgrimage i.e. place of religions, historical Archaeological, architectural and monumental significance, fairs and festivals. Case study of Tour Packages offered by Major Tour Operators- Cox and Kings, American Express, Thomas Cook, SOTC, Quoni, the STDC of Rajasthan, Kerala, H.P. and Uttarakhand, IRCTC and its Tour Packages.

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
Characteristics affecting Consumer Behavior: Cultural factors, social factors, Personal factors, psychological factors, models of consumer behavior- Black Box Model, high commitment and low commitment consumer behavior.

Unit II
Examination of tourist forms and types and their characteristics: Activities, Interests and opinions of tourist market segments and their buying decision Behavior, Buyer decision process- Need recognition, information search, evaluation of alternatives, purchase decision, post purchase behavior.

Unit III
The Buyer decision process for new products: Stages in the adoption process, Individual differences in innovativeness, influence of product characteristics on rate of adoption.

Unit IV
Specific Consideration of Host and Guest: Interaction and their impact on Physical, Social and cultural environments cross cultural impacts Consideration of the implications for tourism management, communication and Promotion.

(Advertising, Sales promotion and Sales Management)
IVth Semester
Paper: Media Management
Code: D 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.

(Advertising, Sales promotion and Sales Management)
IVth Semester
Paper: Basics of Retailing
Code: D 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
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 Vocational Course w.e.f. session 2012-13
(Principles and Practices of Insurance)
IVth Semester
Paper: Marine Insurance
Code: E 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
Marine Insurance Contract-Origin and growth; History of Loyds; Evolution of marine insurance business in India. Basic elements- Insurable interest, Utmost Good Faith, implied warranties, policy document.

Unit II
Types of marine insurance contract: Freight, Cargo and vessel, Procedure for obtaining marine protection policy; Marine policies and conditions. Nature of coastal marine insurance; perils covered, protection available.

Unit III
Marine losses – Total loss; partial loss, particular average loss and general average loss; preparation of loss statement, Payment of Marine Losses-requirement of the insured, documents needed.

Unit IV
Procedure for preparation and presentation of claim; payment of compensation by insurer. Valuation of loss salvage; Limits of liability; Attachment and termination of risk,

B.Com II Vocational Course w.e.f. session 2012-13
(Principles and Practices of Insurance)
IVth Semester
Paper: Insurance, Finance and Legislation-II
Code: E 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
Nature and sources of insurance surplus; Special forms of surplus, distribution of surpluses; Extra dividen, residuary dividend; Investment of surplus and reserve- basic principles.

Unit II
Investment policy of LIC and GIC in India, General Insurance Corporation of India Act, Export Credit and Guarantee Corporation Act.

Unit III
Legislation- A brief study of Indian Insurance Act, 1938; detailed study of Life Insurance Corporation of India Act, 1956.

Unit IV
IRDA Act 2000.-Main provision.

B.Com II Vocational Course w.e.f. session 2012-13
(Foreign Trade, Practices and Procedures)
IVth Semester
Paper: Elements of Export Marketing-II
Code: F 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:
Channel selection and appointment of agents in export markets; agency agreement and payment of agency commission.

Unit-II:
Promotion abroad: Use of mailing list; advertisement abroad; participation in trade fairs and exhibitions.

Unit-III:
WTO: WTO provision regulating exports.

Unit- IV:
Legal aspects of export contract including NCCO terms. Arbitration and settlement of disparities.

B.Com II Vocational Course (Foreign Trade, Practices and Procedures)
IVth Semester
Paper: Foreign Trade Financing and Procedures-II
Code: F- 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:
Sources of finance for Foreign Trade; obtaining long term finance from export import bank.

Unit-II:
Costing and Pricing of Export.

Unit-III:
International Capital Markets and Instruments.

Unit-IV:
Foreign Exchange rates determination; exchange rate fluctuations and obtaining forward covers.