

# **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 5<sup>th</sup> and 6<sup>th</sup> 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:**

<b>Paper Code</b>	<b>Name of Paper</b>	<b>I.A*</b>	<b>PR*/TR*</b>	<b>Theory Time</b>	
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
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C 1.06 Basic Marketing	10	20	70	3 hours
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**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
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2.02 Business Mathematics – II	20	--	80	3 hours
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2.03 Business Economics – II	20	--	80	3 hours
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2.04 Business Management – II	20	--	80	3 hours
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<b>Environmental Studies (Qualifying Paper)</b>			100	3 hours
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**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
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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
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B 2.06 Central and State Sales Tax Procedure and Practice – II	10	20	70	3 hours
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***B. Com I (Advertising, Sales Promotion and Sales Management) –C***

C 2.05 Advertising	10	20	70	3 hours
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C 2.06 Sales Promotion	10	20	70	3 hours
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## **B.COM (SECOND YEAR)**

### **Vocational Course**

#### **Scheme of Examinations**

##### **B.Com II (Vocational Course) Third Semester:**

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

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 (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**

**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)**

5.01	Taxation Law - I	20	--	80	3 hours
5.02	Cost Accounting - I	20	--	80	3 hours
5.03	Accounting for Management	20	--	80	3 hours
5.04	Financial Market Operations	20	--	80	3 hours

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

***B. Com III (Computer Application) – A***

A 5.05	Computer Aided Drafting & Advanced Topics in Computers – I	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 5<sup>th</sup> Semester  
in (Tax Procedure & Practices – B) Course:**

**For the 5<sup>th</sup> 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

### **Scheme of Examinations for B.Com Vocational 6<sup>th</sup> Semester in (Tax Procedure & Practices – B) Course:**

**For the 6<sup>th</sup> 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

**Note:**The students opting for B.Com. Vocational courses B & C (excepting option of Computer Application i.e. B.Com. Vocational course A) will have to submit Project Report in 1, 2, 4 and 6 semester of 20 marks each and will have to submit Training Report in 3 and 5 semesters of 20 marks.

**B.Com -III Vocational Course in (Computer Application) and Vocational Course  
in (Advertising, Sales Promotion and Sales Management)  
Details of Syllabi  
Vth Semester**

**Paper Code 5.01    Taxation Law-I**

**Time: 3Hrs.**

**Internal Assesment-20 Marks  
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**

**Income Tax:** An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

**Unit-II**

Income from Salaries, Income from Salaries (including retirement benefits).

**Unit-III**

Income from House property, Profits and Gains of Business or Profession, Depreciation Capital Gains.

**Unit IV**

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

Suggested Readings:

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



**B.Com III Vocational Course in (Computer Application) and Vocational Course  
in (Advertising, Sales Promotion and Sales Management)**

**Vth Semester**

**Code: 5.02 Cost Accounting – I**

**Internal Assesment-20 Marks**

**Theory Paper Max Marks-80**

**Time: 3Hrs.**

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

Unit-I

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

**Cost:** main elements and types.

Unit – II

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

Unit – III

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

Unit – IV

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

Elementary knowledge of Activity Based Costing.

Suggested Readings:-

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

**B.Com III Vth Semester Vocational Course in (Computer Application) and Vocational Course in (Advertising, Sales Promotion and Sales Management)**

**Paper Code : 5.03      Accounting For Management**

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

**Time: 3Hrs.**

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

Unit – I

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

Unit – II

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

Unit – III

**Budgetary Control:** meaning of budget and budgetary control, budgetary control as a management tool, Limitations of budgetary control, forecasts and budgets, Installation of budgetary control system, classification of budgets, fixed and flexible budgeting, Performance budgeting, Zero base budgeting and Responsibility Accounting. Standard Costing : Meaning, limitations, standard costs and budgeted costs, determination of standard costs, cost variances, direct material and direct labour only.

Unit – IV

**Marginal Costing and Profit Planning:** Marginal costing, Absorption costing, Marginal cost, Cost volume profit Analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision –making and steps involved, determination of sales mix, make or buy decisions.

## ***Suggested Readings***

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

**B.Com Vth Semester Vocational Course in (Computer Application) and  
Vocational Course in (Advertising, Sales Promotion and Sales Management)  
Paper Code : 5.04 - Financial Market Operations**

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

**Time: 3Hrs.**

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

Unit – I

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

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

Unit – II

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

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

Unit - III

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

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

Unit – IV

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

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

Suggested Readings:

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

**B.Com - III(Vocational Course) – Vth Semester  
(Computer Application) - A**

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

*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 – I**

Introduction: CAD/CAM Defined, Product cycle and CAD/CAM, Automation and CAD/CAM.

Computer Technology: Introduction, CPU, Types of memory, Input/Output, Data Representation, Computer Programming Languages, Operating the computer System, Introduction to Mini Computers, Micro computers and programmable controllers.

**Unit – II**

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

**Unit – III**

Computer Graphics Software and Data Base : Introduction software Configuration of a Graphics system, Functions of a Graphic Package, Constructing the Geometry, Transformations, database Structure and Content, Wire-Frame versus Solid Modeling, Cad Features and CAD/CAM Integration, Exchange of CAD Data; Role of Multimedia;

**Unit – IV**

Introduction to Auto CAD: Drawing the plan of a building using Auto CAD, Features of CAD, Hardware & Software requirements for Auto CAD, Benefits of Auto CAD, AutoCAD Menus, Auto CAD package Files, overview of Auto CAD Comments, To draw a ARC, Polyline, Circle, Rectangle, Draw circle & Makes Multiple Copies, Makes a triangle, Circle Move and Stretch, GRID and SNAP, Difference between text & D Text.

**B – Practical Exam. (Examination will be held in 6<sup>th</sup> semester)**

Max. Marks :30

(Auto CAD): Prepare a Practical work report using by ‘Auto CAD’ App. Software

Books Suggested:

1. CAD/CAM, M.Grover & E-Zimmers Peason Education.
2. Computer graphics, C Verson, DONALD Hearn M. Paulline Baker, Peason Education.
3. Indroductio n to Computer Graphic and Multimedia, Anirbara Mukhopadhyay, Anup Chattopadhyay, Vikas Public B.Com III Vocational Course Vth Semester ations House.

**B.Com III (Vocational Course) - Vth Semester**  
**(Computer Application) - A**  
**Paper: A 5.06 E-Commerce**

*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 – I**

Introduction to E-Commerce: Introduction, Features of E-Commerce, Elements of E-Commerce, E-Commerce Vs E- Business, Types of E-Commerce Systems; B2B, B2C, C2C, C2B, B2C, B2C, C2C Mobile Commerce (M-Commerce), Benefits of E-Commerce Limitations of E-Commerce, Mgt. Issue relating to E-Commerce, Principles of E-Commerce, Value Aided Networks, the future of E-Commerce, Market place for E-Commerce, E-Commerce portals, Type of portals.

**Unit – II**

Types of an electronic payment systems: Credit Cards, Debit cards, Smart Cards, E-Money, Electronic Fund Transfer (EFT), Electronic Checks E-Cash, Biometrics, Proximity Technology, Short Messaging Securities (SMS). Payment Systems. EDI: Definitions, Advantages of EDI, Applications of EDI, Security Issues: Security Schemes; Encryption, Digital Signatures, Security Certificates; Protocols used in Internet Security; secure Socket Layer (SSL), Secure Hypertext Transfer protocol (HTTP), Secure Electronic transaction (SET), E-Mail Protocol, TCP/IP and OSI Model Protocol.

**Unit – III**

Electronic- Market : On Line Shopping, Advantages of On Line Shopping, Online Purchasing, E-Market Introduction, Models of e-Market, Online Marketing Communications, E-Banking/On Line Banking: Introductions, Advantages of On line Banking, Tools of Financial Banking, E-Banking Risks. Customer Relationship Management in Indian Banking.

**Unit – IV**

E-Commerce & Internet: Internet for Business, Categories of Networks, ISP, WWW, Internet and Extranets, Applications of Extranets, Market Place for B2B E-Commerce, E-Commerce Portals, E-Tailing; Different types of Online Intermediary, Broker-Based Services On-line, Online Travel and Tourism Service, impact of E-Commerce on the Travel Industry, On Line Stock Trading, Online Financial Services.

Introduction to Accounting Packages: Preparation of Vouchers; Invoice and Salary Statements



**Practical (Examination will be held in 6<sup>th</sup> semester)**

Max. Marks: 30

Accounting Package – Tally

Books Suggested:

1. e-Commerce, Kenta, C.Lauden Pearson Education
2. e-Commerce C.S.V. Murthy, Himalaya Publishing House
3. e-Commerce, David Whiteley, Tata MacGraw hill.
4. Computer Application in Business Dr.S.Raj Kumar Tata MacGraw hill.

**B.Com III (Vocational Course - Vth Semester  
(Advertising, Sales Promotion & Sales Management)**

**Paper – C 5.05                      Sales Force Management – I**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*Training Report: 20 Marks*

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

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

**Suggested Readings:**

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

**B COM III (Vocational Course) – V<sup>th</sup> Semester  
(Advertising, Sales Promotion and Sales Management)**

**Paper Code C - 5.06**

**Public Relations**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*Training Report: 20 Marks*

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

### **Unit – I**

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

### **Unit – II**

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

### **Unit – III**

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

### **Unit – IV**

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

Suggested Readings:

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

**Syllabi of B.Com-III Vocational 5<sup>th</sup> semester  
in (Tax Procedure and Practices) -B  
Code: 5.02 Cost Accounting – I**

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

**Time: 3Hrs.**

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

Unit-I

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

**Cost:** main elements and types.

Unit – II

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

Unit – III

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

Unit – IV

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

Elementary knowledge of Activity Based Costing.

Suggested Readings:-

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

**B.Com III Vth Semester  
in (Tax Procedure and Practices) -B  
Paper Code : 5.03     Accounting For Management**

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

**Time: 3Hrs.**

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

Unit – I

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

Unit – II

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

Unit – III

**Budgetary Control:** meaning of budget and budgetary control, budgetary control as a management tool, Limitations of budgetary control, forecasts and budgets, Installation of budgetary control system, classification of budgets, fixed and flexible budgeting, Performance budgeting, Zero base budgeting and Responsibility Accounting. Standard Costing : Meaning, limitations, standard costs and budgeted costs, determination of standard costs, cost variances, direct material and direct labour only.

Unit – IV

**Marginal Costing and Profit Planning:** Marginal costing, Absorption costing, Marginal cost, Cost volume profit Analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision –making and steps involved, determination of sales mix, make or buy decisions.

## ***Suggested Readings***

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

**B.Com-III- Vth Semester**  
**in (Tax Procedure and Practices) -B**  
**Paper Code : 5.04 Financial Market Operations**

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

**Time: 3Hrs.**

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

Unit – I

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

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

Unit – II

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

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

Unit - III

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

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

Unit – IV

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

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

Suggested Readings:

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



**B.Com-III - Vth Semester**  
**in (Tax Procedure and Practices) -B**  
**Paper : 5.06 (iii) Investment Management**

**Time: 3Hrs.**

**Internal Assesment-20 Marks**  
**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**

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

**Unit-II**

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

**Unit-III**

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

**Unit-IV**

Secondary Market : Stock Exchanges, Online Trading.

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

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

Suggested Readings:-

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

**B.Com III (Vocational Course) Vth Semester**  
**(Tax Procedure and Practices) - B**  
**Paper : B 5.05 Indirect Tax : Procedure & Practice – I**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*Training Report: 20 Marks*

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

**Unit- I**

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

**Unit – II**

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

**Unit – III**

Baggage, Postal articles and Stores Rules, Tax liability and valuation of goods, computation of Customs Duty.

**Unit – IV**

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

Suggested Readings:-

1. Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
2. V.S.Datey, Indirect Taxes, Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. Customs Act, 1962.

**B.Com III (Vocational Course) Vth Semester  
(Tax Procedure and Practices) - B  
Paper : B 5.06 Indirect Tax : Central Excise Duty**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*Training Report: 20 Marks*

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

**Unit – I**

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

**Unit –II**

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

**Unit – III**

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

**Unit – IV**

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

**Suggested Readings:-**

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

**B.Com -III Vocational Course in (Computer Application) and Vocational Course  
in (Advertising, Sales Promotion and Sales Management)  
Details of Syllabi  
VIth Semester**

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

**Time: 3Hrs.**

**Internal Assesment-20 Marks  
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**

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

**Unit – II**

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

**Unit – III**

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax.

**Unit – IV**

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.  
Suggested Readings:

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

**B.Com-III -VI Semester**  
**Vocational Course in (Computer Application) and Vocational Course**  
**in (Advertising, Sales Promotion and Sales Management)**

**6.02 Cost Accounting -II**

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

**Time: 3Hrs.**

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

Unit – I

**Unit and output costing** : Meaning and objectives. Cost sheet – Meaning, Performa, Types, Preparation of Cost sheet. Determination of tender price. Production account – main types. Job and Batch Costing.

Unit – II

**Reconciliation of cost and Financial accounts** : Meaning, objectives, procedure. Contract Costing - Meaning; Main features; preparation of contract account, Escalation clause; Contract near completion; Cost plus contract.

Unit- III

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

Unit – IV

**Operating Costing** : Transport Costing, Hotel Costing, Cinema Costing and Power House Costing.

**Cost Control Account** : Non-Integrated and Integrated  
Suggested Readings:-

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

**B.Com III -VI Semester**  
**Vocational Course in (Computer Application) and Vocational Course**  
**in (Advertising, Sales Promotion and Sales Management)**  
**Paper Code: 6.03 Financial Management**

**Internal Assesment-20 Marks**

**Time: 3Hrs.**

**Theory Paper Max Marks-80 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 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

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

Unit – II

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

Unit –III

**Capital Market Efficiency and Capital Markets in India** : Capital market efficiency, Capital Markets in India, Primary and secondary capital markets in India,

**Merchant Banking** : Role in Capital markets, mutual funds and Capital Markets.

Long-term Finance: Shares, debentures and Terms loans (including right issue of shares), Zero-interest-debentures, Secure Premium notes (SPN) with warrants.

Units – IV

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

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

Suggested Readings:-

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

**B.Com III -VI Semester**  
**Vocational Course in (Computer Application) and Vocational Course**  
**in (Advertising, Sales Promotion and Sales Management)**  
**Paper Code: 6.04 Auditing**

**Time: 3Hrs.**

**Internal Assesment-20 Marks**  
**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

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

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

Unit – II

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

Unit – III

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

Unit – IV

**Audit Report** and Investigation

**Audit Report** : Meaning, objectives, contents and types.

**Investigation** : meaning, Nature and objectives.

Suggested Readings:

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

## **B.Com III – Vocational Course -VIth Semester**

(Computer Application) - A

*Paper: A 6.05 Computer Aided Drafting & Advanced Topics in Computer-II*

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 – I

Computer Aided Design: Implementations of CAD, Features of CAD, Future of CAD, Artificial Inelegancy (AI) for intelligent and manufacturing, Element of AI, Knowledge based Expert System, Machine Vision System, Neural Networks, Fuzzy Logic, Voice Recognition System, Natural Language Understanding.

### Unit – II

Hardware & Software requirements of Auto CAD, Introduction to Pro/Engineer Software, Features of Pro/E, Overviews of Auto CAD Commands; Editing and Drawing Commands ; Data Communication and networks; Data Encryption, Industrial Report; Definition and Robot history, Features of Robots, Application of Robots in Industry, Robot Programming Methods and Robot Programming Languages.

### Unit- III

Multimedia: Definitions, Multimedia Components; Compact disk, Sounds, Image, Text, Hypertext, hypermedia, Animation, Morphing, Video, Virtual Reality, Virtual Reality Technology and Tools, Applications VR, VRML VR Related Technology.

Computer Control: Computer Aided Quality Control, Computer process Control, Computer-Integrated manufacturing Systems.

### Unit – IV

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

Introduction to Photoshop – Features of Photoshop, Photoshop tools; Features of Auto CAD, Auto CAD Menus and Commands.

### **Practical (Examination will be held in 6<sup>th</sup> semester)**

“Photo Shop”	(Prepare a Practical Work Report)	Max. Marks: 30
“Auto CAD”	Using by Photo Shop Application Soft and Auto CAD	



Book Suggested:

1. CAD/CAM M. Grover & E-Zimmers Pearson Education
2. Introduction to Computer Graphic and Multimedia, Anirbara Mukhopadhyay, Anup Chattopadhyay, Vikas publication House.
3. Computer Graphics, C-Version, DONALD Hearn Ms. Paulline Baker, Pearson Education.
4. Information Technology Dr. P.B. Bansal, Tata Mcgrow-Hill.

**B.Com III (Vocational Course) - VIth Semester**  
(Computer Application) - A  
***Paper: A 6.06 Information Technology in Business***

*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 – I**

Information technology Basics: Introduction, Information Technology Present Scenario, Role of Information Technology, Introduction to telecommunications and Computer networks, Communications Systems, Internet and WWW, E-mail, Internets and Extranets.

Emerging Trends in IT: Introduction, Electronic Commerce, Electronic Data Interchange, Mobile Communication, Bluetooth, Global Positioning System, Imminent Communication, Smart Card, Imminent Technology.

**Unit – II**

Type of Modern Database System; Distributed Databases, Object Oriented Subject Relational Databases, Active Data Bases, Deductive Databases, parallel Databases, Multi Dimensional Databases Temporal database, Spatial Database, Multimedia and Web database, Warehousing and data mining.

Multimedia System: Introduction, Multimedia Authoring tools, Multimedia in Marketing: Mobile Computing and Business on the Internet: Mobile Computing, Mobile Newspaper, Whiteboards, Tele-communication, Electronic Catalogs, Web Advertising.

**Unit – III**

Computer in Business Industry : Accounting Information system (AIS): Meaning, Characteristics, Diagrams to depict, and its Major Sub System, Management Information System: Meaning, Concept, Input and output of MIS, Decision Support System (DSS), Office Automations Systems, Marketing Information Systems, Financial Information System. IPS Introduction, Components of TPS; Benefits of TPS. Introduction to Enterprise Resource Planning (ERP) System, Advantages and disadvantages of ERP System.

**Unit \_ IV**

Intelligence System in Business: Applications of Artificial Intelligence, AI in Business and Industry, Introductions to Expert System, Applications Areas of Expert Systems, Benefits of Expert System; Introduction to Neural Networks, Benefits of Neural Networks, Applications of Neural Network, Intelligent Agents; Characteristics, Intelligent agents on the Web, Agents for Commerce.

**Practical (Examination will be held in 6<sup>th</sup> semester)**

Max. Marks : 30

Prepare a practical Work Report using by “Power Point” Application Software.

Book Suggested:

1. Fundamental of Introduction Technology, Alexis Lean, Vikas Publishing house Pvt.Ltd.
2. Introduction to Information technology, IIL Education Solutions, Limited, Pearson Education

**B.Com III (Vocational Course) –VI<sup>th</sup> Semester**  
**(Advertising, Sales Promotion and Sales Management) - C**  
**Paper: C -6.05 Basics of Market Information System and Market Research**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*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**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

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

**Suggested Readings:**

Luc Lecuit, John Elder, DeMI Stifying MIS.

Nargundkar, Rajendra, Marketing research – Text and Cases

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

**B.Com. III Vocational Course ) – VIth Semester  
(Advertising, Sales Promotion & Sales Management)  
Paper – C 6.06      Sales Force Management – II**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*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    Sales Planning and Control:

Market Analysis and Sales for casting; Methods of Sales for casting.

Unit – II    Sales Budget :

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

Unit – III    Sales Territory:

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

Unit – IV    Sales Quota:

Objectives of sales quota; Principles of setting sales quota; Administration and uses of sales quota.

Suggested Readings:

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

**Syllabi of B.Com-III – VI<sup>th</sup> semester Vocational Course  
in (Tax Procedure and Practices)**

**6.02 Cost Accounting -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

**Unit and output costing** : Meaning and objectives. Cost sheet – Meaning, Performa, Types, Preparation of Cost sheet. Determination of tender price. Production account – main types. Job and Batch Costing.

Unit – II

**Reconciliation of cost and Financial accounts** : Meaning, objectives, procedure. Contract Costing - Meaning; Main features; preparation of contract account, Escalation clause; Contract near completion; Cost plus contract.

Unit- III

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

Unit – IV

**Operating Costing** : Transport Costing, Hotel Costing, Cinema Costing and Power House Costing.

**Cost Control Account** : Non-Integrated and Integrated

Suggested Readings:-

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

**B.Com III -VI Semester Vocational Course  
in (Tax Procedure and Practices)  
Paper Code: 6.03 Financial Management**

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

**Time: 3Hrs.**

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

Unit – I

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

Unit – II

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

Unit –III

**Capital Market Efficiency and Capital Markets in India** : Capital market efficiency, Capital Markets in India, Primary and secondary capital markets in India,

**Merchant Banking** : Role in Capital markets, mutual funds and Capital Markets.  
Long-term Finance: Shares, debentures and Terms loans (including right issue of shares), Zero-interest-debentures, Secure Premium notes (SPN) with warrants.

Units – IV

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

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

Suggested Readings:-

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

**B.Com III -VI Semester Vocational Course  
in (Tax Procedure and Practices)  
Paper Code: 6.04 Auditing**

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

**Time: 3Hrs.**

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

Unit – I

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

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

Unit – II

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

Unit – III

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

Unit – IV

**Audit Report** and Investigation

**Audit Report** : Meaning, objectives, contents and types.

**Investigation** : meaning, Nature and objectives.

Suggested Readings:

4. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.
5. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
6. Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.



**B.Com –III -VIth Semester Vocational Course  
in (Tax Procedure and Practices)  
Paper : 6.06 (ii) International Marketing**

**Time: 3Hrs.**

**Internal Assesment-20 Marks  
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**

**International Marketing:**

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

**Unit – II**

**Product Planning and Pricing:**

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

**Unit – III**

**International Distribution:**

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

**Unit – IV**

**Product Promotion:**

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

**Suggested Readings:**

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

**B.Com III - VIth Semester Vocational Course  
in (Tax Procedure and Practices)  
Paper : B 6.05 Indirect Tax : Procedure and Practice-II**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*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**

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

**Unit - II**

- (1) Removal of goods for home consumption:
  - (a) Removal of goods under compounded levy scheme, Application for exercise of this option.
  - (b) Self removal procedure-applicability and its salient features-record based control and production based control, Depositing of excise duty under challan TR-6 /e-payment, Preparation of Invoice and Maintenance of other records like P.L.A, RG 23 C – Part I & II Register, RG-23 A – Part I & II, RG – I Register.
  - (c) Clearance of non-excisable goods.
- (2) Removal of goods for export:

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

**Unit III**

**CENVAT:**

What is CENVAT, salient feature of CENVAT

Small Scale Industry:

- i) Eligibility of SSI which are exempted from licensing control,
- ii) SSI availing concession rate of duty, General exemption in Small Scale Exemption Scheme under Notification No. 08/2003 as amended.

**Unit – IV**

Books of Accounts, Records and their Preservation.

- a) Records RG - I, Register for (daily production and clearance.)
- b) Account of Principal Raw Material RG-23A Part – I.
- c) CENVAT and Proforma Credit Record RG 23 A (Part –II) RG 23 C (Part – II)

- d) Personal Ledger Account.
- e) Goods received for reprocessing.

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

**Suggested Readings:-**

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

**B.Com III - VI th Semester Vocational Course  
in (Tax Procedure and Practices)  
Paper : B 6.06 Indirect Tax :Provisions for Customs Duty**

*Max. Marks: 70*

*Internal Assessment: 10 Marks*

*Time: 3 hours*

*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**

Types of Import – Import of Cargo, Import of Personal Baggage, Import of Stores;  
Import of cargo (a) Import by land, Sea or Air Route (b) By Post.  
Clearance procedure for home consumption, for warehousing exbound clearance,  
Steps and documents to be prepared and filled, viz, Bill of Entry; Bill of Entry for Home Consumption; Bill of entry for Warehouse; Shipping Bill for Exbound clearance for home Consumption and other accompanying documents.

**Unit - II**

Clearance procedure for import by post:  
Clearance of Baggage - Import of Baggage – Meaning and kinds of Baggage; Rules and Procedure of import thereof- (General Passenger, Tourist Passenger and Transfer of Resident Passenger, ( Form for Baggage Declaration).

**Unit – III**

Export of Goods –Free Export and Restricted Exports; Types of Restricted Exports- Prohibited Exports, Canalized Exports, Exports against Licensing.

Types of Exports – Export of Cargo; Export of Baggage;  
Types of Exports – Manufacturer Exporter and Merchant Exporter  
Exports of Cargo (a) by Land, Sea and Air Route  
(b) by Post

**Unit –IV**

Clearance Procedure- Procedure and Filing & filing of Relevant Documents.

Shipping Bill for Export of Suitable Goods.  
Shipping Bill for Export of Duty Free Goods.  
Shipping Bill for Export of Duty Free Goods Ex-Bound.  
Bill for Export of Dutiable Goods.  
Bill for Export for Duty Free Goods.  
Bill for Export for Duty free Goods. Ex- Bound.

Duty Drawback – Meaning/ Scheme, Procedure and Documentation thereof.

- Shipping Bill for Export of Goods under claim for Duty Drawback
- Bill for Export for Export of Goods under claim for Duty Draw back

Suggested Readings:-

1. Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
2. V.S.Datey, Elements of Indirect Taxes Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. V.S.Datey, Indirect Taxes Law & Practice, Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
4. Customs Act 1962.