

New Syllabus - B.Com (Hons.) V Semester 2014-15

Income Tax

UNIT - I	Features of income tax, important definite – Income, Gross total income, assessment year, previous year. Determination of residential status and impact on tax liability, exempted incomes within special reference to agricultural income.
UNIT - II	Computation of taxable income under the head salaries and income from house property.
UNIT - III	Computation of taxable income from business of profession. Capital gains, income from other sources.
UNIT - IV	Set off and carry forward of losses: Deduction from gross total income – with special reference to section 80C, 80D, 80G, 80-1A and 80-1B.
UNIT - V	Procedure for computation of total income (taxable income) of individual. Income tax rates applicable for individual's computation of total income and tax payable.

Marketing Concept & Consumer Behavior

UNIT - I	Basics of marketing, meaning & definition of market & marketing, nature scope & importance of marketing; marketing concepts.
UNIT - II	Consumer behavior: Nature, scope and significance types of consumers, factors influencing consumer behavior; market segmentation: Concept & importance basis for market segmentation.
UNIT - III	Development of Marketing strategies & Plans, marketing & Customers values & satisfaction.
UNIT - IV	Product: concept of product, consumer & Industrial goods, product planning & development packing role and functions, brand and functions, brand name.
UNIT - V	Price concept of Price V/s cost; importance of price marketing importance of price in marketing mix; factors affecting price of a product or service; pricing policies.

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Computer

UNIT - I	Introduction to computer organization-I : History of development of computer system concepts. Characteristics, capability and limitations. Generation of computer. Types of PCs desktop laptop, notebook workstation & their characteristics.
UNIT - II	Introduction to computer organization-II: Basic components of a computer system control Unit, ALU, Input/Output function and characteristics, memory RAM, ROM, EPROM, PROM.
UNIT - III	Input & Output Devices – Keyboard, mouse, trackball, joystick, digitizing tablet, scanners, digital camera, MICR, OCR, OMR, Bar-Code reader recognition, light pen, touch screen. Output devices – Monitors, characteristics and types of monitor, video standard VGA, SVGA, XGA, LCD Screen etc. printer, daisy wheel, dot matrix, inject, line printer, plotter sound card and speakers.
UNIT - IV	Storage devices: Storage fundamental primary Vs. secondary, various storage device magnetic tape, data drives hard drives floppy disks. CD, VCD, CD-R, CD-RW, Zip Drive DVD, DVD-RW.
UNIT - V	Introduction to operating system: Introduction to operating systems, its functioning and types, basic commands of DOS & Windows operating system. DOS-Introduction, History and version of DOS. DOS Basic-Physical structure of disk, drive name, FAT, File & Directory structure and naming rules, booting process, DOS System files. DOS Command-Internal DIR, MD, CD, RD, COPY, DEL, OPEN, VOL, DATE, CLAS, PATH, TYPE etc. External CHKDSK, SCOPE, PRINT, DISKCOPY, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, MODE, ATTRIN, HELP SYS etc.

Auditing

UNIT - I	Introduction, Meaning & Objectives, Fraud Errors Basic Principles and Techniques. Classification of Audit.
UNIT - II	Audit programme: Audit programme, audit books, auditor's working books. Test checking routine checking.
UNIT - III	Auditing planning: internal control, internal check & internal audit. Vouching & Verification of assets and liabilities.
UNIT - IV	Company auditors: Qualifications and disqualifications, appointment, removal, remuneration, right duties & liabilities.
UNIT - V	Recent trends in auditing, basic consideration of audit in EDP environment.