



**B.COM**  
**VI SEMESTER**  
**SYLLABUS**  
**2014-15**

**Accounting Group****Indirect Taxes (Compulsory)**

UNIT – I	Central Excise Duty: Concept, Important definitions: Goods, Excisable Goods, Manufacturer and Classification of goods and principles of classification, Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.
UNIT – II	Custom Duty: Introduction and nature, Types of Custom duty, Prohibition of Import and Export, valuation rules, Computation of assessable value and calculation of custom Duty.
UNIT – III	Central Sales Tax – Introduction and Important definitions, Provisions Relating to Inter State Sale. Determination of Gross sales and Taxable Turnover.
UNIT – IV	M.P. VAT: Introduction, Important definitions, Tax Free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.
UNIT – V	M.P. VAT: Tax payment and recovery of Tax, Input Tax Rebate, and Authorities: Powers and duties. Appeal and Revision. Difficulties in implementation of VAT. Service tax: Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.

**Management Group****Auditing (Compulsory)**

UNIT – I	Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.
UNIT – II	Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.
UNIT – III	Vouching, Verification of Assets and Liabilities
UNIT – IV	Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor’s report: Cleaned and Qualified report.
UNIT – V	Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

**English Language and Aspects of Development (Compulsory)**

UNIT – I	<ol style="list-style-type: none"> <li>1. William Wordsworth: “The World is Too Much With US.”</li> <li>2. K. Aludiapillai : “Communication Education and Information Technology”</li> <li>3. “Democratic Decentralisation”</li> <li>4. S.C. Dubey: “Basic Quality if Life</li> <li>5. Sister Nivedita: “The Judgement Seat of Vikramaditya”</li> <li>6. Julium HYuxley : “War as a Biological Phenomenon”</li> <li>7. Robert Forst: “Stopping by Woods on a snowy Evening”</li> <li>8. Ruskin Bond: “The Cherry Tree.”</li> </ol>
UNIT – II	Short Essay of about 250-300 words
UNIT – III	Translation of a short passage from Hindi to English
UNIT – IV	Drafting CV, writing e-mail message for official purpose
UNIT – V	Language Skills



## Foundation Course (Compulsory)

### Basic Computer Information Technology - II

UNIT - I	<p>Word Processing: Word</p> <ul style="list-style-type: none"> <li>• Introduction to word Processing</li> <li>• MS Word: Features, Creating, Saving and Operating Multi document windows, Editing Text selecting, Inserting, deleting moving text.</li> <li>• Previewing documents, Printing document to file page. Reduce the number of pages by one.</li> <li>• Formatting Documents: Paragraph formats, aligning Text and Paragraph, Borders and shading, Headers and Footers, Multiple Columns</li> </ul>
UNIT - II	<p>Introduction to Excel Excel &amp; worksheet:</p> <ul style="list-style-type: none"> <li>• Worksheet basic</li> <li>• Creating worksheet, entering data into worksheet, heading information, data text, dates, alphanumeric, values, saving &amp; quitting worksheet</li> <li>• Opening and moving around in an existing worksheet</li> <li>• Toolbars and Menus, Keyboard shortcuts</li> <li>• Working with single and multiple workbooks coping, renaming, moving, adding and deleting, coping entries and moving between workbooks.</li> <li>• Working with formulas &amp; cell referencing</li> <li>• Auto sum</li> <li>• Coping formulas</li> <li>• Absolute &amp; Relative Addressing</li> </ul>
UNIT - III	<p>Introduction to Power Point</p> <ul style="list-style-type: none"> <li>• Features and various versions</li> <li>• Creating presentation using Slide master and template in various colour scheme.</li> <li>• Working with slides makes new move, copy, delete, duplicate, lay outing of slide, zoom in or out of a slide.</li> <li>• Editing and formatting text: alignment, editing, inserting, deleting, selecting, formatting of text, find and replace text.</li> </ul>
UNIT - IV	<p>Power Point</p> <ul style="list-style-type: none"> <li>• Bullets, footer, paragraph formatting, spell checking.</li> <li>• Printing presentation Print slides, notes, handouts and outlines.</li> <li>• Inserting objects Drawing and Inserting objects using Clip Arts pictures and charts.</li> <li>• Slide sorter, slide transition effect and animation effects.</li> </ul> <p>Presenting the show making stand alone presentation, Pack and go wizards</p>
UNIT - V	<p>Evolution, Protocol, concept, Internet, Dial-up connectivity, leased line, VSAT, board band URLs, Domain names, Portals. E-mails Pop &amp; web based Email. Basic of sending and receiving Emails, Email &amp; Internet Ethics. Computer virus, Antivirus software wage, web Browsers.</p>

### Practical /CCE

UNIT - I	<p>Ms-Power Point</p> <p>Creating new slide, formatting slide layout, slide show &amp; sorter, Inserting new slide, slide no., date, time, chart, formatting slide, tool operation.</p> <p>List of suggested practical work -</p> <ul style="list-style-type: none"> <li>• Understanding of a dial up connection through modern.</li> <li>• Configuring a computer for an e-mail and suing outlook express or net scape Messenger.</li> <li>• Registration an e-mail address.</li> <li>• Understanding of e-mail drafting</li> <li>• Understanding of address book maintenance for e-mail.</li> <li>• Understanding of different mail program tools</li> <li>• Send and receive functions of e-mail</li> </ul>
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## Applied Economics Group (Plain)

### International Marketing (Optional)

UNIT – I	International Marketing – Definitions, Nature and scope of international Market, Domestic Marketing V/s International Marketing. Decisions relating Entry in the Foreign Market.
UNIT – II	Product Planning for international Market. Product Designing, Advertising, Branding and Packaging
UNIT – III	International Pricing – Factors Influencing International Price, Pricing process and Methods, International Price Quotation and Payments Conditions.
UNIT – IV	International Distribution Channels and Logistics decisions, Selection and appointment of Foreign Agent.
UNIT – V	Indian Import – Export Policy and Practices. Steps of commencement of an Export Business, Exporting Pricing and Export finance.

## Applied Economics Group

### Financial Management (optional)

UNIT – I	Financial Management: Finance goals, profit vs. wealth maximization; Financial functions – Investment, financing and dividend decision, Financial Planning
UNIT – II	Capital Structure: Meaning and determinants. Operating and financial leverage: Their measure; effects on profit, analyzing alternate financial plans, combines financial and operating leverage
UNIT – III	Capital Budgeting; Nature of investment decision, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
UNIT – IV	Cost of capital: Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earnings, Weighted Average cost of capital. Dividend Policies: forms of dividends and stability in dividends, determinants, issues in dividend policies, Walter's mode, Gordon's Model, M.M. Hypothesis.
UNIT – V	Management of working capital: Nature types and importance of working capital, operating cycle and factors determining working capital requirement, Management of working capital – Cash, receivables and inventories (Concept and Control Techniques Only)

## Tax Procedure and Practice (Tax)

### Customs Duty & M.P. Stamp Duty (Optional)

UNIT – I	Introduction of custom duty-features objects and types. Important Definitions customs law and Rules. Restrictions on import-export.
UNIT – II	Determination of Assessable value for customs. Practical problems relating to computation of Assessable value. Calculation of payable customs duty.
UNIT – III	Procedure for import and export and clearance. Prohibited goods, notified goods, specified goods. Restricted imports. Provisions relating to Baggage. Export promotion schemes. Function and powers of customs officers.
UNIT – IV	Types of assets – Agricultural land, non-agricultural land; Residential, commercial and industrial land; House, flat and office; Meaning of 'Prakosth' and its registration, measurement of properties.
UNIT – V	Registration of properties, procedure of registration; Registration Authorities stamp duty on registration; Name transfer after registration, proforma of agreement for purchase-sale of property. Proforma of registry of property. Guide line-meaning, importance, procedure of determination of guideline, uses guideline.

**(Computer)****Visual Basic (Optional)**

UNIT – I	Introduction to Visual Basic: Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filling the list box using property window/ add item method, picture/ image box and their properties.
UNIT – II	Variables, Constants and Calculations: Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introducing to menu editor.
UNIT – III	Decision & conditions and Controls: If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop, while and for next loop.
UNIT – IV	Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms.
UNIT – V	Introduction to database connecting tools (ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MS- Access), Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS – (Lecturers should be on Basic concepts only i.e. Definition, Diagrams and working Principles)

**Advertising, Sales and Sales Management****Sales Promotion and Public Relations (Optional)**

UNIT – I	Nature and importance of sales promotion, its role in marketing, forms of sales promotion, trade oriented sales promotion and sales force oriented sales promotions
UNIT – II	Major tools of sales promotion, samples, point of purchase displays, demonstration, Exhibitions, Fashion shows Sales contests, Games of change and skill, Lotteries, Gift offers, premium and free goods, price packs, Rebate, Patronage rewards.
UNIT – III	Conventions, Conference and trade shows, specialties and novelties, developing and sales promotion programmers, pretesting implementation, evaluating the results and making necessary modifications.
UNIT – IV	Public Relations: Meanings, features, growing importance role in marketing, similarity between. Publicity and PR. Major tools of PR; News Speeches, special events, handouts and leaflets, audio-visual, public service activities, miscellaneous tools.
UNIT – V	Ethical and local aspects of sales promotion and public relations.

**(Foreign Trade)****Entrepreneurship Development (Optional)**

UNIT – I	Economic Development and entrepreneurship Concept. Social and Psychological Factors in entrepreneurship; Characteristics, Qualities and Pre-requisites of entrepreneurs
UNIT – II	Environment factors affecting entrepreneurship, institutional finance and Entrepreneurship. Local mobility of entrepreneurs
UNIT – III	Different aspect of entrepreneurial organization and performance of entrepreneurial skills.
UNIT – IV	Entrepreneurship, training Preparation and Development Programmes. Evaluating entrepreneurial development programmes. Developing support system.
UNIT – V	Planning and Monitoring entrepreneurship. Entrepreneurs before independence and entrepreneurial growth after independence under planning system.



**(Vocational Subject)**

**Office Management and Secretarial Practice**

**Subject – On the Job Training**

**Probably Work-Site where on-the job training may be organized**

1. Government Departments/ Office
2. Business Commercial Organization
3. Industrial Establishments
4. Hospitals
5. Educational-Institutions
6. Railways, Airlines and other Transport Undertaking
7. Banking and Insurances Organization
8. Job-work Centers
9. State Assemblies
10. Readymade Garments

renaissance