

Bachelor of Commerce (B. Com)

Semester- VI Examination

| Sr. No. | Subjects | Course Scheme | | | No. of Credits | Examination Scheme | | | | | | |
|---------|---|---------------|---|---------|----------------|--------------------|----|----|-------|-----------------------|----|-------|
| | | L | T | P | | Maximum Marks | | | | Minimum Passing Marks | | |
| | | | | | | ESE | P | IA | Total | ESE+ AI | P | Total |
| 1. | Income Tax | 5 | - | -- | 4 | 80 | - | 20 | 100 | 35 | - | 35 |
| 2. | International Economics | 4 | - | -- | 3 | 80 | - | 20 | 100 | 35 | - | 35 |
| 3. | Advance Accounting Paper –II | 5 | - | -- | 4 | 80 | - | 20 | 100 | 35 | - | 35 |
| 4. | Business Communication Paper- II | 4 | - | -- | 3 | 80 | - | 20 | 100 | 35 | - | 35 |
| 5. | Corporate Law | 4 | - | -- | 3 | 80 | - | 20 | 100 | 35 | - | 35 |
| 6. | Any One Paper from the following Optional Group | | - | -- | -- | -- | - | -- | -- | --- | - | --- |
| | Group A. Marketing Management – Service Marketing | 4 | - | -- | 3 | 80 | - | 20 | 100 | 35 | - | 35 |
| | Group B. Human Resource Development- Labour Law | 4 | - | -- | 3 | 80 | - | 20 | 100 | 35 | - | 35 |
| | Group C. Banking and Insurance- Recent Trends in Banking and Insurance – Paper II | 4 | - | -- | 3 | 80 | - | 20 | 100 | 35 | - | 35 |
| | Group D. Information Technology- Web Designing & Software Maintenance | 2 | - | 4/Batch | 3 | 50 | 30 | 20 | 100 | 24 | 11 | 35 |

- Note :

1. L- Lecture, T- Tutorial, P- Practical, IA- Internal Assessment, ESE-End Semester Examination, E-External Examiner Marks, I-Internal Examiner Marks

2. Practical Period for the subject Information Technology-04 Periods per week/per batch of 30 students.

B. Com IIIrd Year Semester - VI
INCOME TAX

Theory -80 Marks
Internal Assessment – 20 Marks

Objective :- To impart basic Income tax knowledge

Unit- I

1. Introductory

- A) Previous Year and Assessment Year
- B) Definition, concept of Income
- C) Agricultural Income
- D) Residential States. (Theory)
- E) Distinction between capital and Revenue receipts
- F) Introduction of Five Income Heads of Income Tax (Theory)
- G) Deduction under chapter VI-

A;U/80C,80CCC,80CCD,80D,80DD,80DDB,80E,80G,80GG,80U.

Unit-II

2. Computation of taxable Income from salary

Unit III

3. Income from House Property

4. Income Exempt from Tax

Unit-IV

5. Income from other sources

6. PAN and TAN (Meaning)

B.Com 3RD YR. (VI thSem)
INTERNATIONAL ECONOMICS

Objectives :

1. To have a holistic view of International economics.
2. To study the theories of International Trade.
3. To study the theories of Exchange Rate.

| Unit No | Topic |
|---------|--|
| 1 | <p>INTRODUCTION</p> <p>1.1 Scope of International Economics 1.2 Domestic Trade Vs. International Trade 1.3 Role of International Trade in Economic Growth</p> |
| 2 | <p>INTERNATIONAL TRADE POLICY</p> <p>2.1 Free Trade Policy – Meaning, Arguments for and against. 2.2 Protection Policy – Meaning, Arguments for and against. 2.3 Tools of Protection – Tariffs and Non-Tariff Barriers</p> |
| 3 | <p>BALANCE OF PAYMENT</p> <p>3.1 Concept of Balance of Trade and Balance of Payments. 3.2 Structure of Balance of Payment - Current Account and Capital Account. 3.3 Disequilibrium and Methods of Correcting Disequilibrium in Balance of Payment.</p> |
| 4 | <p>FOREIGN EXCHANGE RATE</p> <p>4.1 Meaning of Foreign Exchange Rate. 4.2 Fixed v/s. Flexible Exchange Rate. 4.3 Exchange Rate Theory a. Purchasing Power Parity Theory b. Balance of Payments Theory.</p> |

RECOMMENDED BOOKS :

1. International Economics : M.L. Jhingan, Vrinda Publication Delhi
2. International Economics : Deminick Salvatove , S. Chand & Co. New Delhi
3. International Economics : Francis cherulliom , Prentice Hill
- 4 Foreign Exchange Risk Management : A.V. Rajwade ,
5. vkarjjk'V^{ah}; vFkZ''kkL= % MkW- izHkkdj ns''keq[k, fiolkGkiwjs izdk''ku ukxiwj

B. Com IIIrd Year Semester -VI
ADVANCE ACCOUNTING
(Paper –II)

Theory -80 Marks

Internal Assessment – 20 Marks

Objective :- To impart basic accounting knowledge

Unit- I

1. Accounts of Holding Companies – Accounting treatment and disclosure, consolidation of Balance sheet and profit and loss account. Simple problems involving to companies only
2. Government system of Accounting : Meaning, need and scope (Theory only)

Unit-II

3. Investment Accounts :-

Introduction, Need, Investment in Securities, Cum. Interest and ex-interest transactions of purchases and sales, Entries for interest received, Brokerage, expenses on purchases and sales, valuation of closing investment by FIFO method and market price method

4. Human Resource Accounting : Meaning and technique of human resource accounting valuation (Theory only)

Unit III

5. Accounts from Incomplete Records (Single Entry);-

Introduction, Ascertainment of profit or loss of sole trader, Statement of Affairs Method and conversion of single entry into double entry

Unit-IV

6. Double Account system

Accounting in public Utilities, Electricity, Gas & water Supply Company

B. Com IIIrd Year Semester -VI
ADVANCE ACCOUNTING
(Paper –II)

EXAMINATION SCHEME

| | | |
|-------------|------------------------|----------|
| Question -1 | On Unit – I | |
| | A) Theory | 8 Marks |
| | B) Practical problem | 8 Marks |
| | OR | |
| | C) Practical problem | 16 Marks |
| Question -2 | On Unit – II | |
| | A) Practical problem | 8 Marks |
| | B) Practical problem | 8 Marks |
| | OR | |
| | C) Practical problem | 16 Marks |
| Question -3 | On Unit – III | |
| | A) Practical problem | 8 Marks |
| | B) Practical problem | 8 Marks |
| | OR | |
| | C) Practical problem | 16 Marks |
| Question -4 | On Unit – IV | |
| | A) Practical problem | 8 Marks |
| | B) Practical problem | 8 Marks |
| | OR | |
| | C) Practical problem | 16 Marks |
| Question -5 | | |
| | A) Theory on Unit- I | 4 Marks |
| | B) Theory on Unit- II | 4 Marks |
| | C) Theory on Unit- III | 4 Marks |
| | D) Theory on Unit- IV | 4 Marks |

B.COM.FINAL
Semester- VI
BUSINESS COMMUNICATION-Paper -II

Theory: 80 Marks

Internal Assessment: 20 Marks

Objectives: This course is aimed at equipping the students with the necessary and Techniques and Skill of Communication.

Periods Allotment

Unit – I

12

Communication Media

Characteristic of Print Media, Radio, Television, Internet etc., its application advantages and disadvantages.

Unit – II

16

Organizational Communication

Company Manuals, House Journals, Placement Broachers, Information Booklets, Designing and Organizing Trade Fair and Conference. Its advantages and disadvantages.

Unit – III

16

Public Relations

Principles of Public Relations, Functions of Public Relation Officer, Corporate image, Creation of a Public image, Communication, with Government, Cordial Relation with Consumers.

Unit – IV

16

Legal Aspects and Recent Trends

Legal Aspects of Business Communication, Recent trends in Communication, Communication Network, Characteristics and Types of Communication Network, Global Communication for E- Business, Its advantages, Modern forms of Communication-Fax, E-Mail, and Video Conferencing.

Books Recommended:

1. G. S. Rayudu : Media and Communication Management.
2. Mohan: Developing Communication Skills (Macmillan)
3. Guffey, Business Communication (Thomson Learning Books)
4. Bender : Secret of face to face Communication. (Macmillan)
5. Kapur : Business Correspondence and Communication Skill, S. Chand and Company
6. Keith Devis : Communication with Management
7. A.N.Kapoor : Business Correspondence and Communication Skill, S. Chand and Company, New Delhi.
8. Business Communication: AshaKaul, Prentice Hall of India
9. Business Communication: Urmila Rai and S. M. Rai, Himalayas Publishing House
10. Effective Communication Skill: Ravi Agrawal, Sublime Publication, Jaipur

SYLLABUS
B.Com. – III (Semester – VI)
CORPORATE LAW

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of Corporate Law. To impart skills in Development.

CONTENTS

Unit- I : Factories Act, 1948 -

Meaning of Factory, Occupier, Provisions relating to Labour, Health, Welfare, Safety, Employment of young Women & child persons, working conditions, Hours and leave.

Industrial Disputes Act, 1947

Definition of Industry, Industrial Disputes, Dispute Settlement Machinery, Problems as regards to strikes, lock outs, Lay off and Retrenchment & its Provisions and Rules

Unit- II : Workmet’s Compensation Act 1923 -

Definition Total and Partial Disablement, Temporary and Permanent disablement
Definition of Dependent, Occupational Disease, Rules Regarding Workment’s
Compensation, Employer’s Liability for Compensation Commissioners Appeals.

Bonus Act 1965-

Objects, Definitions, Minimum Bonus & maximum Bonus, Eligibility of Bonus and disqualification of Bonus, Time limit for payment of Bonus.

Unit III : Right to Information Act, 2005-

Meaning of Information, Aims and Objectives, Right to information, Format of complaint Application and check-list fees charges for supply of Information, Appeal officer, Consequences of non supply of Information- Annexure “A” (Rule 3), Annexure “B” rule 5(1), Annexure “C” Rule 5(2).

Cyber Laws

Meaning, Definition and Scope, Security Concerns, Preventive Measures, Interception of Communication, Legal Identity. IT Act - Ethical issues of IT Cyber crime, Piracy and Intellectual Poverty rights in IT Act.

Unit VI : Central Excise Laws :-

Basis of concept of Excise Duty, Definition and concept, concept of goods, manufacture & manufacturer, classification of Goods. Exemptions from Exicise duty, Different rates.

Customs Act :-

Basic concepts of customs Duty, Definitions and concepts classification of goods, valuation of goods, levy and Exemptions of customs Duty, Importation, Exportation and Transportation of goods, warehousing, Demand of Duties and Refunds, Appeals, Revisions and settlements, penalties and offences.

BOOKS RECOMMENDED

- Dr. H.C. Mehrotra and Dr. S. P. Goyal : Direct and Indirect Taxes. (Sahitya Bhawan, Agra)
- V. S. Datey : Indirect taxes law and practice. (Taxman, New Delhi)
- V. Balchandran : Indirect Taxes (Sultan Chand & Sons, Delhi)
- Girish Ahuja, Ravi Gupta, Indirect Taxes (Bharat, New Delhi)

B. Com – III (VI Semester)
(Marketing Management)
Service Marketing

UNIT - I

Introduction to Service Market Concept, Growth of service sector, Nature, essential elements of services, classification of services, barriers of service organization, characteristics , Scope & range of services.

UNIT - II

Service Marketing Mix : Introduction, Characteristics, Scope, Development of new services, Kinds of new services, Stages of new service development, Attributes, Importance of physical evidence in service marketing, service quality.

UNIT - III

Marketing Of Services : Marketing challenges in service business, Marketing framework for service businesses, Service product development, Demand – Supply Management, 4P's of Marketing Services, Models of Service Marketing.

UNIT - IV

Monitoring customer Satisfaction : Introduction, Factors influencing customer satisfaction, monitoring and measuring customer satisfaction & its role in the buying process, retention rate and average customer lifetime.

BOOKS RECOMMENDED

1. Dr. Bodhankar S. & Dr. Kanetkar M. – Industrial & Service Marketing. (Shri Sainath Prakashan)
 2. B. Balaji – Services Marketing & Management (S. Chand & Company Ltd.)
 3. I. K. Chopde & A. M. Shaikh – Industrial management (S. Chand & Company Ltd.)
 4. M. S. Syed – Consumer Behaviour & Marketing Research (Shaz's Publication)
 5. Rashi Arora – Service Sector Management (Sheth Publication)
 6. K. Rama Mohan Rao - Services Marketing
 7. Harsh Verma - Services Marketing
 8. P K Ghosh - Industrial Marketing
 9. S. M. Jha – Service Marketing (Himalaya publishing house)
- Dr. P.N. Somalkar –Industrial & Service Marketing (SarSahitya Kendra`)

B. Com – III (VI Semester)
(Human Resource Development)
Labour Law

UNIT – I

Sources of Laws, The Constitution of India & Labour Laws, Definition(Article 12), Laws inconsistent with or in derogation of the fundamental rights(Article 13), Equality before law(Article 14),Prohibition of discrimination on grounds of religion, race, caste, sex or place of birth, languages, region (Article 15 & 21), Equality of opportunity in matters of public employment Reservation Policy (Article 16), Right to Form Unions & Closure (Article 19) Protection of life and personal liberty (Article 21), Education for Children (Article 21 A), Prohibition of traffic in human beings and forced labour (Article 23),

UNIT - II

The Contract Labour (Regulation & Abolition) Act, 1970 (CLRA) provisions:Introduction, Objectives & Applicability of the Act, Essential ingredients of Contract Labour (Regulation & Abolition) Act, 1970, Determination of “Appropriate Govt.” under the Act, Registration of Establishment and who is/ would be a Principal Employer, License by Contractor, Granting certificate of registration, Circumstances in which application for registration may be rejected, Responsibility & Liability of Principal Employer in respect to wages, welfare etc.

UNIT - III

Factories Act, 1948.Maternity Benefit Act, 1961.Payment of Bonus Act, 1965.Bombay Shops and Establishment Act, 1948.

UNIT - IV

Maharashtra Labour Welfare Fund Act, 1961.The Apprentices Act, 1961.Minimum Wages Act, 1948Payment of Wages Act, 1936 Equal Remuneration Act, 1976

BOOKS RECOMMENDED

1. A. M. Shaikh – Human Resource Development and Management(S.Chand& Co.)
2. Dr. T. N. Bhagoliwal- Economics of Labour & Industrial Relations (Sahityabhawan Agra.)
3. Gupta - The Employees State Insurance Act.
4. Gupta - The Industrial Employment (Standing Order) Act,1946.
5. Malhotra- The Industrial Disputes Act, 1947.
6. Srivastava- Trade Union Act.
7. Malhotra L. C. - The Payment of Bonus Act.

SYLLABUS

B.Com. – III Semester - VI

BANKING AND INSURANCE (GROUP C)

Recent Trends in Banking & Insurance – Paper II

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of Banking and Insurance, Recent Trends in Banking & Insurance Paper - II. To impart skills in Development.

CONTENTS

Unit- I : Banking Laws – Meaning , Nature and Scope.

Bank and Bank Customers – Meaning, Types of Customers, Types of Accounts.

Bank – Customers Relationship – General Relationship, Special Relationship with reference to Right and Obligations.

Unit- II : Negotiable Instruments – Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments.

Unit- III : Health Insurance – Health insurance schemes in India, Prospects of Health insurance, Long term hospitalization insurance policy, Mediclaim individual, Group mediclaim, Features of personal accident insurance policy

Unit- IV : Bancassurance – Bancassurance in a global perspective, Bank Assurance in India, Bancassurance Models, Guidelines for Bancassurance, Bancassurance the success factor, future of Bancassurance.

Reference Books:-

1. Maheshwari S.N. – Banking Law and practices
2. Mugali V.M. Indian Banking
3. Desai Vasant – Indian Banking
4. Subba Rao P. – Principles and Practice of Bank Management
5. Bedi and Hardikar – Practical Banking Advances
6. The Negotiable Instruments Act
7. Insurance Management, Sahoo S.C. and Das S.C., Himalaya Publishing house
8. Insurance Principles and Practice, Mishra M.N. and Misra S.B., S. Chand & Company
9. Principles and Practice of Insurance, Periasamy P, Himalaya Publishing House
10. Modern Concepts of Insurance, Mishra M.N., S.Chand & Company
11. Insurance Theory and Practice, Bhargava B.D. , Pearl Books, Delhi
12. Insurance Fundamentals, Environment and Procedures, Bodha, Garg and KP sing Deep and Deep publications, Delhi

QUESTION PAPER PATTERN

Total Marks = 80

| | | |
|-----|---------------|----|
| Q.1 | A) Unit - I | 8 |
| | B) Unit - I | 8 |
| | OR | |
| | C) Unit - I | 16 |
| Q.2 | A) Unit - II | 8 |
| | B) Unit - II | 8 |
| | OR | |
| | C) Unit - II | 16 |
| Q.3 | A) Unit - III | 8 |
| | B) Unit - III | 8 |
| | OR | |
| | C) Unit - III | 16 |
| Q.4 | A) Unit - IV | 8 |
| | B) Unit - IV | 8 |
| | OR | |
| | C) Unit - IV | 16 |
| Q.5 | A) Unit - I | 4 |
| | B) Unit - II | 4 |
| | C) Unit - III | 4 |
| | D) Unit - IV | 4 |

B.Com.III (Information Technology)
SEMESTER-VI
Paper- 7:Web Designing& Software Maintenance

UNIT-I: Basic of HTML and Tag

Introduction to HTML - Introduction, Features of HTML, Advantages & Disadvantages of HTML, HTML Editors, Step to Create and View HTML Document, Basic Structure of HTML Program

Tags & Attributes-Nesting of Tags, Classification of HTML Tags, Block Formatting Tags.

UNIT-II: HTML List and Linking

List - Introduction to Lists, Unordered List, Ordered List, Definition List, Nested List, Difference Between Ordered and Unordered List.

Linking - Introduction, Type of Hyperlink Creation, Working with Links, Pathname and Types, Types of Linking or Anchors

UNIT-III: Graphics and Tables

Graphics in Web Page - Image Tag, Align Images, Embedding Inline Images and External Images,

Tables - Basic table tags and their related attribute

Frames- Frames, <Frame> and <Frameset> tags,

Form designs, Form Controls, Text controls, password fields, radio buttons, and check boxes. Reset and submit buttons, form control selection, option processing and text area.

UNIT –IV : Software Product

A Strategic Approach to Software Testing- Verification and Validation, Software Risks, Risk Identification –Assessing Overall Project Risk, Assessing Risk Impact, Risk Mitigation, Monitoring and Management,

Quality Management- Quality Concept, Statistical Software Quality Assurance

Books:

- 1) Wendy Willard, “HTML:A BEGINNER’S GUIDE”,TMH,ISBN-9780070677234
- 2) C.Xavier “Web Technology and Design. New Age International Publishers. ISBN--81-224-1450-8
- 3) Dr. S. B. Kishor,”Web Designing”, Das Ganu Prakashan, ISBN: 978-93-81660-05-8.
- 4) R. Pressman, “ Software Engineering”

References:

- 1) Elias M. Award, “System Analysis and Design”, Galgotia Publication
- 2) Dr. S.B. Kishor, “Software Product and Project Management”, Das Ganu Prakashan, ISBN : 978-93-81660-28-7