

# **B.COM (Vocational Course)**

**Scheme of Examinations & Syllabi**

**w.e.f. 2016-17**

## **B.Com. Vocational Courses in (Tax Procedure and Practices) – B**

NOTE: 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 (FIRST YEAR)**

**Vocational Course: First Semester**

**Scheme of Examinations & Syllabi w.e.f. 2016-17**

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

<b>Paper Code 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 (Tax procedure and Practices) –B***

B 1.05 Income Tax Act – I	10	20	70	3 hours
B 1.06 Introduction to Taxes and Service Tax	10	20	70	3 hours

### **B.Com I (Vocational Course) Second Semester:**

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

<b>Paper Code Name of Paper</b>	<b>I.A*</b>	<b>PR*/TR*</b>	<b>Theory Time</b>	
2.01 Financial Accounting – II	20	--	80	3 hours
2.02 Business Mathematics – II	20	--	80	3 hours
2.03 Business Economics – II	20	--	80	3 hours
2.04 Business Management – II	20	--	80	3 hours

**Environmental Studies (Qualifying Paper)**

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

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

B 2.05 Income Tax Act-II	10	20	70	3 hours
B 2.06 Income Tax Law and Administration	10	20	70	3 hours

**B.COM (SECOND YEAR)**  
**Vocational Course: Third Semester**  
**Scheme of Examinations & Syllabi w.e.f. 2017-18**

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

	<b>I.A.* Marks</b>	<b>PR*/TR* Marks</b>	<b>Theory</b>	<b>Time</b>
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 (Tax procedure and Practices) –B***

B 3.05 Value Added Tax	10	20	70	3 hours
B 3.06 Central Sales Tax	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:**

	<b>I.A.* Marks</b>	<b>PR*/TR* Marks</b>	<b>Theory</b>	<b>Time</b>
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 (Tax procedure and Practices) –B***

B 4.05 Customs Duty-I	10	20	70	3 hours
B.4.06 Central Excise Duty-I	10	20	70	3 hours

**B.COM (THIRD YEAR)**  
**Vocational Course: Fifth Semester**  
**Scheme of Examinations w.e.f. 2018-19**  
**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	Customs Duty-II	10	20	70	3 hours
B 5.06	Central Excise Duty-II	10	20	70	3 hours

**Vocational Course: Sixth Semester:**  
**Scheme of Examinations w.e.f. 2018-19**  
**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	Corporate Taxation	10	20	70	3 hours
B 6.06	Tax Planning	10	20	70	3 hours

\*IA Stands for Internal Assessment

\*PR Stands for Project Report

\*TR Stands for Training Report

\*P Stands for Practical

**Project Report:** Every student of B.Com-Vocational Course (excepting B.Com.Computer Application) 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> and 6<sup>th</sup> semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College. The project work shall consist of information collected from any kind / size of business / service entity. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Project - Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor within 20 days after the commencement of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> and 6<sup>th</sup> semester examinations as the case may be.

**Training Report:** Every student of B.Com-Vocational Course (excepting B.Com.Computer Application) of 4<sup>th</sup> semester, shall be sent on 2 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report within 20 days after the commencement of 5<sup>th</sup> semester examinations. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program. The Principal of the concerned college shall place the Project-Reports for evaluation before the Board of Examiners comprising supervisor and one more examiner (as external to be appointed by the HOD Commerce, MDU Rohtak).

The evaluation of Project- Report/Training Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as mediator. The awards of the Project Report/Training Report shall be sent by the Principal of the concerned college to the Controller of Examinations. The practical examination of Computer Papers for B.Com-Vocational (Computer Application) shall be conducted jointly by the internal and external examiners.

**B.Com I First Semester w.e.f session 2016-17**  
**Financial Accounting –I**  
**1.01**

**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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

**Unit-I**

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

**Unit-II**

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

**Unit-III**

Final Accounts with adjustments; Rectification of errors

**Unit-IV**

Accounting for non-profit organizations; Consignment accounts.

**Suggested Readings:**

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Arya Publications, New Delhi*

**B.Com I First Semester w.e.f session 2016-17**  
**Business Mathematics-I**  
**1.02**

**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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

**Unit-I**

**Indices and Logarithms;** Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

**Unit-II**

**Elementary idea of** Permutations and Combinations.

**Unit-III**

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

**Unit-IV**

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

**Suggested Readings:**

*Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.*

*Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.*

*Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.*

**B.Com I First Semester w.e.f session 2016-17**  
**Business Economics-I**  
**1.03**

**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**

Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, **importance, determinants of elasticity of demand**, Average revenue; marginal revenue and elasticity of demand and **elasticity of supply**

**Unit-II**

Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

**Unit- III**

Theory of consumer behaviour, utility and indifference curve analysis

**Unit-IV**

Market, classification and structure.

**Suggested Readings:**

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
- 4.H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

**B.Com I First Semester w.e.f session 2016-17**  
**Business Management-I**  
**1.04**

**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**

Business: concept, nature and spectrum of business activities, business system, business objectives.

**Unit-II**

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

**Unit-III**

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

**Unit-IV**

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

**Suggested Readings:**

1. *Druker. Peter F. Management Challenges for the 21<sup>st</sup> century; Butter worth Heinemann Oxford.*
2. *Wehrich and Koontz, O. Donnel: Essential of Management Tata Mc Graw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*



**B.Com I (First Semester)**

**Vocational Course (Tax Procedure and Practices)**

**w.e.f session 2016-17**

**Paper: Income Tax Act - I**

**Paper Code: B-1.05**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

Introduction: Important terms and Definitions; Determination of Residential Status, Income which don't form part of Total Income.

**Unit II**

Computation of Total Income; Heads of Income- Salaries, Income from House Property

**Unit III**

Profit & Gains from Business and Profession, Depreciation, Capital gains, Income from Other sources.

**Unit IV**

Clubbing of Income and aggregation of income; Set off and carry forward of losses; Deductions from Gross Total Income under Chapter VIA.

*Suggested Readings:*

1. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
3. *Simplified Approach to income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*
4. *Direct Taxes Law & Practice – Dr. Vinod K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi.*
5. *Income Tax Law & Practice : V P Gaur, D P Narang, Puja Gaur, Rajeev Puri, Kalyani Publishers.*
6. *Income Tax Law & Accounts: Dr. R.K. Jain, SBPD Publications, Agra*
7. *Income Tax Law: B.K. Aggarwal & Rajiv Aggarwal, Nirupam Sahitya Sadan, Agra.*

**B.Com-I (First Semester)**  
**Vocational Course(Tax Procedure and Practices)**  
**w.e.f. session 2016-17**  
**Paper: Introduction of taxes and Service tax**  
**Paper Code: B - 1.06**

**Max. Marks : 70**

**Time : 3 hours**

**Internal Assessment : 10 Marks**

**Project Report: 20 Marks**

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

**Unit I**

Meaning of Tax-features of tax and types of taxes. Direct and indirect taxes -meaning, features, merits and demerits. Difference between direct and indirect taxes. Central and state powers of taxation

**Unit II**

Introduction to service tax, History of Service Tax in India, Constitutional Authority, Salient features of Service Tax, basis of charge of service tax, Negative list approach of taxation of service, sources of service tax law, objectives, future growth and administration of service tax

Point of Taxation, Determination of Point of Taxation,  
Place of Provision of service and their rules:

**UNIT III**

Provisions relating to Service Tax: Registration Procedure, Service Receiver liable to pay service tax, Payment of service tax  
Computation of Service Tax: Computation of service tax and revaluation of service tax

**UNIT IV**

Assessment Procedure: Filing of Returns and Assessment under service tax  
Appeals, Refund and Penalties:  
Abatements and Exemptions

**Suggested Readings:-**

1. V.S.Datey, *Indirect Taxes*, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.
2. Dr. H.C.Mehrota, *Indirect Taxes Law and Practice*, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
3. Dr. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House Pvt. Ltd., New Delhi – 10083.
4. Dr. V.K. Singhanian and Dr. Monika Singhanian, *Students' Guide to Income Tax*, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.
5. Dr. Girish Ahuja and Dr. Ravi Gupta, *Simplified Approach to Corporate Tax Planning and Management*, Bharat Law House Pvt. Ltd., New Delhi – 110083.
6. *Indirect Taxes: Rajeev Puri & Puja Gaur*, Nirupam Sahitya Sadan, Agra

**B.Com I Second Semester w.e.f session 2016-17**  
**Financial Accounting-II**  
**2.01**

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

**Time: 3Hrs.**  
**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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

**Unit-I**

Hire Purchase System and Installment Payment Systems.

**Unit-II**

Branch Accounts (including foreign branch) and Departmental Accounts.

**Unit-III**

Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution, Amalgamation and sale of partnership firms.

**Unit-IV**

Joint-Venture Account; Royalty Account.

**Suggested Readings:**

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Arya Publications, New Delhi*

**B.Com I Second Semester w.e.f session 2016-17**  
**Business Mathematics-II**  
**2.02**

**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.

**Important:** *The Examiner will set at least THREE numerical and theoretical questions in the question paper.*

**Unit-I**

**Matrices and Determinants:** Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

**Unit-II**

Differentiation (only algebraic problem) ; Application of differentiation

**Unit-III**

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding

**Unit-IV**

Ratio, Proportion and Percentage; Profit and Loss

**Suggested Readings:**

1. Allen B.G.D: *Basic Mathematics*; Mcmillan, New Delhi.
2. Vohra. N. D. *Quantitative Techniques in Management*, Tata McGraw Hill, New Delhi.
3. Kapoor V.K. *Business Mathematics: Sultan chand and sons, Delhi.*

**B.Com I Second Semester w.e.f session 2016-17**  
**Business Economics-II**  
**2.03**

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

**Time: 3Hrs.**  
**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**

**Perfect Competition:** Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications.

**Monopoly:** Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.

**Unit-II**

**Monopolistic Competition:** Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

**Unit-III**

Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Recardian concept and Modern Theories of rent; Quasi Rent.

**Unit-IV**

**Interest-** concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**

**Suggested Readings:**

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH publishing and distributors p (Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
4. H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

**B.Com I Second Semester w.e.f session 2016-17**  
**Business Management-II**  
**2.04**

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

**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**

**Staffing:** concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

**Unit-II**

**Motivation and Leadership:** Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.

**Leadership:** concept and Leadership styles, Leadership Theories.

**Unit-III**

**Communication and Control:** Communication Concept, Nature, Types and Process, Barriers and Remedies.

**Control:** Concept, Process and Techniques, Effective Control System.

**Unit-IV**

**Management of Change:** Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

**Suggested Readings:**

1. *Druker. Peter F. Management challenges for the 21<sup>st</sup> century; Butter worth Heinemann Oxford.*
2. *Wehrich and Koontz, O. Donnel: Essential of Management. Tata McGraw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

**B.Com I-(Second Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2016-17**  
**Paper: Income Tax Act – II**  
**Paper Code: B 2.05**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit- I**

Computation of Total Income and Tax Liability of Individual; Assessment of Agriculture Income.

**Unit- II**

Computation of Total Income and Tax Liability of HUF;  
Computation of Total Income and Tax Liability of Firm.

**Unit- III**

Assessment of cooperative society, Assessment of Charitable/ Religious Trust, Educational Institutions/ Political Parties.

**Unit- IV**

Assessment of discontinued business, Assessment of non-residents in India,  
Double Taxation Relief.

*Suggested Readings:*

1. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
3. *Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*
4. *Direct Taxes Law 7 Practice – Dr. Vinod K. Singhania & Dr. Monica Singhania ,Taxmann Publications, New Delhi.*
5. *Income Tax Law & Practice : V P Gaur, D P Narang, Puja Gaur, Rajeev Puri, Kalyani Publishers.*
6. *Income Tax Law & Accounts: Dr. R.K. Jain, SBPD Publications, Agra*
7. *Income Tax Law: B.K. Aggarwal & Rajiv Aggarwal, Nirupam Sahitya Sadan, Agra*

**B.Com I (Second Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2016-17**  
**Paper: Income Tax Law and Administration**  
**Code: B-2.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Assessment procedure, self assessment tax computation of interest payable for delay payment of self assessment tax assessment procedure and types of assessment.

Return of Income: who is liable to file return of income; time limit; return by whom to be signed; filing and filling of returns; Belated return, revised return, defective return, return of loss.

**Unit-II**

Tax deducted at Source: Provisions regarding obtain TAN (Tax deducted/collected Account Number) under Form no. 49B; who and when the person is liable to deduct tax at source; Procedure and provisions regarding rate of Tax deducted at source on various payments. Provisions regarding certificate to be issued to the recipients-filing and issue of the various TDS forms (16 and 16A);

Provisions regarding Deposit of tax deducted at source-filing and filling of challan and deposit of tax;

Advance Payment of Tax: who is liable to pay advance tax; computation of advance tax; installment and due date of advance tax; Provisions regarding interest payable in case of delay payment and deferment of advance tax; Procedure regarding filling of challan and deposit of advance tax?

**Unit-III**

Appeal and revision Appeal: various appealable authority constitutions, right procedure for appealing.

Recovery of Tax: Salient provisions and modes of recovery.

Refund of Tax: Procedure of claiming refund; main provisions: Interest on refund; Interest of excess refund; Persons entitled to claim refund.

**Unit-IV**

Income Tax Authorities: - Hierarchy; Duties and Powers.

Penalty: General principles; various items of penalties, Power of Commissioner to waive penalty. Offences and Prosecutions.

*Suggested Readings:*

1. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
3. *Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*
4. *Direct Taxes Law 7 Practice – Dr. Vinod K. Singhania & Dr. Monica Singhania ,Taxmann Publications, New Delhi.*
5. *Income Tax Law & Practice : V P Gaur, D P Narang, Puja Gaur, Rajeev Puri, Kalyani Publishers.*
6. *Income Tax Law & Accounts: Dr. R.K. Jain, SBPD Publications, Agra*
7. *Income Tax Law: B.K. Aggarwal & Rajiv Aggarwal, Nirupam Sahitya Sadan, Agra*



**B.Com II -IIIrd Semester w.e.f. session 2017-18**

**Paper: Corporate Accounting-I**

**Code: 3.01**

**Time: 3 Hours**

**Theory Marks: 80**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit- I**

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & **Sweat shares**; Redemption of preference share; Issue of Bonus Share.

**Unit- II**

Debenture: Meaning, Types. Issue and Redemption of Debentures.

**Unit-III**

Valuation of Goodwill: Meaning, objectives, determinates and main methods.

Valuation of Shares: Meaning, objectives, determinates and main methods.

**Unit- IV**

Profit or loss before and after incorporation.

Final accounts of companies.

**Suggested Readings:**

1. Shukla M.C, Grewal T.S and Gupta S.C. **Advance Accounts: S.Chand & comp., New Delhi.**
2. Gupta R.L & Radha Swami M. **Company Account: Sultan Chand, New Delhi.**
3. Monga J.R ,Ahuja Girish and sehgal Ashok **Financial Accounting: Mayur paper backs, Noida**
4. Goel, D.K., **Corporate Accounting. Arya Publications, New Delhi**

**B.Com II - IIIrd Semester w.e.f. session 2017-18**  
**Paper: Business Statistics- I**  
**Code 3.02**

**Time: 3 Hours**

**Max Marks: 80**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit- I**

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

**Unit- II**

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

**Unit- III**

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures.

**Unit- IV**

Analysis of Bivariate data:

Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

*Suggested Readings:*

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

**B.Com II - IIIrd Semester w.e.f. session 2017-18**

**Paper: Business Regulatory Framework- I**

**Code: 3.03**

**Time: 3 Hours**

**Max Marks: 80**

**I**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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**

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

**Unit- II**

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

**Unit- III**

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

**Unit- IV**

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

**Suggested Readings:**

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*

**B.Com II - IIIrd Semester w.e.f. session 2017-18**  
**Paper: Corporate Law- I**  
**Code: 3.04**

**Time: 3 Hours**

**Max Marks: 80**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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**

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

**Unit- II**

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

**Unit- III**

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

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

**Unit- IV**

Borrowing Powers; Debentures and Charges.

***Suggested Readings:***

- 1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.*
- 2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.*
- 3. Singh Avtar Company Law Eastern Book Company, Lucknow*

**B.Com-II (Third Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2017-18**  
**Paper : Value Added Tax**  
**Paper Code : B - 3.05**

*Max. Marks : 70*

*Time : 3 hours*

*Internal Assessment : 10 Marks*

*Project Report: 20 Marks*

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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, historical background and jurisdiction of vat benefit of VAT need for introducing for VAT merits and demerits of VAT in Indian context present position of VAT Meaning of cascading effect of tax disadvantages of cascading effect of tax VAT avoid cascading effects of tax.

**Unit II**

Taxonomy of VAT: different stages of VAT  
variant of VAT gross product variant income variant consumption variant  
methods of computation of VAT addition method invoice method subtraction method tax credit method

**Unit III**

Input tax credit, concept of input tax and output tax, scope of input tax credit, eligible purchases for availing input tax credit, purchases not available for input tax credit, concepts of input tax credit on capital goods.

Registration person eligible for registration, types of registration, cancellation of registration and tax payer identification number.

**Unit IV**

VAT invoice, importance of VAT invoice content of VAT invoice and particulars of invoice, returns under VAT records maintain under VAT system, assessment under VAT system tax rate under VAT

*Suggested Readings:*

1. *V.S.Datey, Indirect Taxes, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.*
2. *Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.*
3. *Dr. Girish Ahuja and Dr. Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd., New Delhi – 10083.*
4. *Dr. V.K. Singhania and Dr. Monika Singhania, Students' Guide to Income Tax, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.*
5. *Dr. Girish Ahuja and Dr. Ravi Gupta, Simplified Approach to Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi – 110083.*
6. *Indirect Taxes: Rajeev Puri & Puja Gaur, Nirupam Sahitya Sadan, Agra*

**B.Com-II (Third Semester)**  
**Vocational Course ((Tax Procedure and Practices)**  
**w.e.f. session 2017-18**  
**Paper - Central Sales Tax**  
**Paper Code: B- 3.06**

*Max. Marks : 70*

*Time : 3 hours*

*Internal Assessment : 10 Marks*

*Project Report: 20 Marks*

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

**Unit I**

Regulatory framework – An overview of Central Sales Tax, 1956;

Important Terms and Definitions: Dealer, Declared goods, Goods, place of business, sale, sale

price, turnover, Inter-State Sale.Principles for determining – When Central Sales Tax is leviable; the concept of sale or purchase of goods in the course of inter state trade or commerce.

**Unit II**

When does a sale or purchase of goods take place outside the State. When does the sale or purchase of goods is in the course of Import or export.

Registration of dealers and procedure thereof – filling and filing of application in form A for registration; relevant fee payable; security/surety for registration.

Grant of Certificate of Registration in form: 3.Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

**Unit III**

Rates of Tax: concessional rates when availed; kinds of forms for availing concessional rates and

maintenance of record related thereto.Sales to the registered dealers against form C

Purchase obligations; Procedure for obtaining Form C From Sales Tax Authorities and issuing of Form C to dealers. Application under prescribed form with requisite fee for obtaining Form C. Maintenance of records for receipts and issue of Form C Form

Sellers Obligations; Obtaining Form C' Form collected and submission of C' Form at the time of assessment.

**Unit IV**

Branch and Consignment Transfer Inter State Transfer of goods from one office to another Principal to agent to Principal and issue and receipt of Form-F.Application for obtaining F form and the relevant fee; maintenance of records of such forms and matters incidentals thereto.Determination of turnover; deductions from turn over.

*Suggested Readings:*

1. V.S.Datey, *Indirect Taxes, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.*
2. Dr. H.C.Mehrota, *Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.*
3. Dr. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd., New Delhi – 10083.*
4. Dr. V.K. Singhania and Dr. Monika Singhania, *Students' Guide to Income Tax, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.*

5. *Dr. Girish Ahuja and Dr. Ravi Gupta, Simplified Approach to Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi – 110083.*
6. *Indirect Taxes: Rajeev Puri & Puja Gaur, Nirupam Sahitya Sadan, Agra*

**B.Com – II- IVth Semester w.e.f. session 2017-18**  
**Paper: Corporate Accounting-II**  
**Code 4.01**

**Time: 3 Hours**

**Max Marks: 80**  
**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit- I**

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

**Unit- II**

Liquidation of a company ; Financial reporting for financial institutions.

**Unit- III**

Final Accounts of Banking Companies

**Unit- IV**

Accounts of Holding Companies.

*Suggested Readings:*

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

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

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

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



**B.Com II - IVth Semester w.e.f. session 2017-18**

**Paper: Business Statistics- II**

**Code: 4.02**

**Time: 3 Hours**

**Max Marks: 80**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit – I**

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

**Unit- II**

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series.

Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

**Unit- III**

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

**Unit- IV**

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

*Suggested Readings:*

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

**B.Com II - IVth Semester w.e.f. session 2017-18**  
**Paper: Business Regulatory Framework – II**  
**Code: 4.03**

**Time: 3 Hours**

**Max Marks: 80**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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**

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

**Unit- II**

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

**Unit- III**

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

**Unit- IV**

RTI Act : features, rights and importance.

*Suggested Readings:*

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*

**B.Com II - IVth Semester w.e.f. session 2017-18**  
**Paper: Corporate Law- II**  
**Code: 4.04**

**Time: 3 Hours**

**Max Marks: 80**

**Internal Marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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**

Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors

**Unit- II**

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

**Unit- III**

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

**Unit- IV**

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..

***Suggested Readings:***

1. *Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.*
2. *Kapoor N.D. Company Law: Incorporating the provisions of the companies Amendment Act.*
3. *Singh Avtar Company Law, Eastern Book Company, Lucknow*

**B.Com II (Fourth Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2017-18**  
**Paper: Customs Duty-I**  
**Paper Code: B- 4.05**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit- I**

Customs Act, 1962: Customs Duty: Meaning, Nature, Types, Role custom in international trade, 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**

Tax liability and valuation of goods, Valuation and computation of Customs Duty.

**Unit – IV**

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).

**Suggested Readings:**

1. V.S.Datey, *Indirect Taxes*, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.
2. Dr. H.C.Mehrota, *Indirect Taxes Law and Practice*, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
3. Dr. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House Pvt. Ltd., New Delhi – 10083.
4. Dr. V.K. Singhania and Dr. Monika Singhania, *Students' Guide to Income Tax*, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.
5. Dr. Girish Ahuja and Dr. Ravi Gupta, *Simplified Approach to Corporate Tax Planning and Management*, Bharat Law House Pvt. Ltd., New Delhi – 110083.
6. *Indirect Taxes: Rajeev Puri & Puja Gaur*, Nirupam Sahitya Sadan, Agra

**B.Com II(Fourth Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2017-18**  
**Paper - Central Excise Duty-I**  
**Paper Code : B- 4.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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. V.S.Datey, *Indirect Taxes*, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.
2. Dr. H.C.Mehrota, *Indirect Taxes Law and Practice*, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
3. Dr. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House Pvt. Ltd., New Delhi – 110083.
4. Dr. V.K. Singhania and Dr. Monika Singhania, *Students' Guide to Income Tax*, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.
5. Dr. Girish Ahuja and Dr. Ravi Gupta, *Simplified Approach to Corporate Tax Planning and Management*, Bharat Law House Pvt. Ltd., New Delhi – 110083.
6. *Indirect Taxes: Rajeev Puri & Puja Gaur*, Nirupam Sahitya Sadan, Agra

**B.Com.III Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Cost Accounting – I**  
**Code: 5.02**

**Time: 3 Hours**

**Theory Marks: 80**  
**Internal Marks: 20**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**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.

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 – II**

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 – III**

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

**Unit – IV**

Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types.

Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.

**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 Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Accounting For Management**  
**Code : 5.03**

**Time: 3 Hours**

**Theory Marks: 80**  
**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**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**

**Cash Flow Statement :** Meaning, objectives, limitations and accounting procedure; Financial planning.

**Unit – IV**

**Capital Budgeting :** Meaning, nature, need, importance, appraisal methods, capital rationing.

**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 Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Financial Market Operations**  
**Code : 5.04**

**Time: 3 Hours**

**Theory Marks: 80**

**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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 Pass Vth Sem w.e.f. from 2018-19**  
**Investment Management**  
**Code : 5.06 (iii)**

**Time: 3 Hours**

**Theory Marks: 80**  
**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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: Dow theory, Charting techniques, volume indicators.

**Unit-III**

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s 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 (Fifth Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2018-19**  
**Paper –Custom duty-II**  
**Paper Code : B- 5.05**

**Max. Marks: 70**  
**Training Report: 20**  
**Internal Marks: 10**

**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 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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**

Clearance Procedure : Procedure and filling & filing of Relevant Document  
Shipping bill for Export of Suitable Goods, Duty free Goods, Duty free Goods Ex-Bond.  
Bill for Export of Duitable Goods , Duty free Goods , Duty Free Goods Ex-Bond.

**Unit-II**

Customs Procedures:  
Import Procedure and Documents, Export Procedure and Documents.  
Assessment and Provisional Assessment, Relevant date,  
Execution of bond , Demurrage charges.

**Unit III**

Exemptions from customs duty and General Exemptions, Remission on lost and pilfered goods and relinquished goods , Abatement of duty, Refund of Customs duty, Re-exports, Demands of custom duty, Recovery of sums due to government.

**Unit IV**

Export Incentives and EOU and SEZ  
Foreign Trade policy, Export Promotional Measures, Duty Free Import Authorisation, Duty Entitlement Pass Book Scheme,  
Duty Drawback: Meaning , Types, claims procedure, deemed Export.

**Suggested Readings:**

1. *V.S.Datey, Indirect Taxes, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.*
2. *Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.*
3. *Dr. Girish Ahuja and Dr. Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd., New Delhi – 10083.*
4. *Dr. V.K. Singhania and Dr. Monika Singhania, Students' Guide to Income Tax, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.*
5. *Dr. Girish Ahuja and Dr. Ravi Gupta, Simplified Approach to Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi – 110083.*
6. *Indirect Taxes: Rajeev Puri & Puja Gaur, Nirupam Sahitya Sadan, Agra*

**B.Com III (Fifth Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2018-19**  
**Paper –Central Excise duty-II**  
**Paper Code : B- 5.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Training Report: 20**  
**Internal Marks: 10**

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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. *V.S.Datey, Indirect Taxes, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.*
2. *Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra - 282003.*
3. *Dr. Girish Ahuja and Dr. Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd., New Delhi – 10083.*
4. *Dr. V.K. Singhania and Dr. Monika Singhania, Students' Guide to Income Tax, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.*
5. *Dr. Girish Ahuja and Dr. Ravi Gupta, Simplified Approach to Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi – 110083.*
6. *Indirect Taxes: Rajeev Puri & Puja Gaur, Nirupam Sahitya Sadan, Agra*

**B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2018-19**  
**Paper: Cost Accounting -II**  
**Code: 6.02**

**Time: 3 Hours**

**Theory Marks: 80**  
**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit – I**

**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 – II**

**Contract Costing** – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

**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 based budgeting and responsibility accounting.

**Standard Costing** : meaning, limitations, standard costs and budgeted costs, determination of standard cost, 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. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi., Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana., Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

**B.Com. III Pass (Pass Course) VIth Sem w.e.f. from 2018-19**  
**Paper : Financial Management**  
**Code: 6.03**

**Time: 3 Hours**

**Theory Marks: 80**

**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**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, **Financial planning**

**Unit – II**

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

**Unit –III**

**Cost of capital** : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

**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 Pass (Pass Course) VIth Sem w.e.f. from 2018-19**  
**Paper: Auditing**  
**Code: 6.04**

**Time: 3 Hours**

**Theory Marks: 80**

**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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 Pass (Pass Course) VIth Sem w.e.f. from 2018-19**  
**International Marketing**  
**Code: 6.06 (ii)**

**Time: 3 Hours**

**Theory Marks: 80**

**Internal Marks: 20**

**Note:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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 (Sixth Semester)**  
**Vocational Course(Tax Procedure and Practices)**  
**w.e.f 2018-19**  
**Paper - Corporate Taxation**  
**Paper Code : B -6.05**

**Time : 3 hours**

**Max. Marks : 70**  
**Internal Assessment : 10 Marks**  
**Project Report: 20 Marks**

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from 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**

Company : meaning, types; corporate tax, corporate dividend tax, determination of residential status and incidence of tax with reference to residential status; exempted incomes.

**Unit- II**

Assessment of income under various heads- house property income , business income, capital gains.

**Unit- III**

Income from other sources, setting of and carry forward of company's losses ; deductions allowed to a company out of gross total income of a company.

**Unit- IV**

Computation of total income and tax liability of a company. Provisions of minimum alternate tax (MAT).

*Suggested Readings:*

1. *Direct Tax Law & Practice: Dr V.K.Singhania and Dr. Kapil Singhania, Taxmann Publications.*
2. *Income Tax Law & Practice: Dr. H.C.Mehrotra & Dr. S.P.Goyal, Sahitya Bhawan Agra.*
3. *Direct Tax Law & Practice: B.B.Lal, Konark Publication, Delhi.*
4. *Income Tax Law & Practice: VP Gaur, & D B Naranag, Kalyani Publishers, New Delhi*
5. *Systematic Approach to Tax Laws: Dr. Girish Ahuja & Dr. Ravi Gupta, Bharat Law House, New Delhi*
6. *Income Tax Law: B.K. Aggarwal & Rajiv Aggarwal, Nirupam Sahitya Sadan, Agra*



**B.Com III(Sixth Semester)**  
**Vocational Course (Tax Procedure and Practices)**  
**w.e.f session 2018-19**  
**Paper: Tax Planning**  
**Paper Code: B- 6.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**UNIT -I**

Concept of tax planning Method commonly used by tax payers to minimize tax liability-Tax evasion, tax avoidance and tax planning, difference between tax planning, tax avoidance and tax evasion. Meaning of tax planning, Types of tax planning, objectives of tax planning, Precautions in tax planning, need for tax planning, limitation of tax planning. Difference between tax planning and tax management.

**UNIT-II**

Tax planning for new business, Location and nature and size of business, forms of business organization Tax planning in respect of managerial remuneration-Tax planning regarding employees remuneration from employer point of view and employee point of view

**UNIT-III**

Tax planning and managerial decisions, Tax planning in respect of own or lease, Sale of assets used for scientific research, Make or buy decisions, Repair, replace, renewal or renovation of assets, Shut down or continue decision

**UNIT-IV**

Tax planning in respect of foreign income, Selling in domestic or foreign market, Avoidance of double taxation agreement, Foreign collaborations and joint ventures

*Suggested Readings:*

1. *Corporate Tax Planning & Management by H.C. Mehrotra & S P Goel, Sahitya Bhawan, Agra*
2. *Simplified Approach to Corporate Tax Planning & Management: Dr. Girirsh Ahuja & Dr. Ravi Gupta, Bharat Law House, New Delhi*
3. *Corporate Tax Planning & Management by V K Singhania & Moncia Singhania, Taxmann Publications, New Delhi.*
4. *Corporate Tax Planning & Management by Rajvee Puri & Puja Gaur, Nirupam Sahitya Sadan, Agra.*