Subject Title:

COMPUTER APPLICATION

Class: F. Y. B. Com/B.A.

Paper I: Computer Fundamentals and Office Automation

Objectives:
To get introduced to the applications of computers in commerce field
To get introduced to the concept of office automation
To learn the basics of computer hardware and software
To learn the concept of programming

1. Introduction to Computer
   1.1. Block diagram of Computer
   1.2. Characteristics of Computer
   1.3. Types of Computer
   1.4. Applications of Computer
   1.5. Comparative study of generations of Computers.

2. Transforming data into information
   2.1. Number systems: a) Binary, b) Octal, c) Decimal, d) Hexadecimal
   2.2. Conversion of number system
   2.3. Binary Arithmetic: a) Addition, b) Subtraction, c) multiplication, d) Division,
       e) 1’s compliment, f) 2’s compliment.
   2.4. Alphanumeric codes for character representation: a) BCD, b) EBCDIC, c) ASCII,
       d) Unicode.

3. Input/Output devices: Keyboard, Scanning devices (Barcode, OMR, MICR), Pointing
   devices (Mouse, Light pen). Printer types: Deskjet, Dot matrix, LASER.
   Display devices: CRT, LCD, and Plasma.

4. Memory: a) RAM, b) ROM, c) PROM, d) EPROM, e) Base memory, f) Cache
   memory, g) Extended memory.

5. Storage devices: a) CD-ROM, b) Pen drive, c) FDD/HDD/Combo/DVD.

6. Windows Operating Environment: GUI, Icons, Toolbars, Taskbar, Control panel,
   Clipboard, Accessories, Paint brush.

7. Introduction to MS Office: a) MS Word, b) MS Excel, c) MS Power Point
   (Compete tools of each application.)

8. Introduction to Internet: Internet concept, Types of browser, Search engine, e-mail,
   Upload/Download.
Books:

2. Introduction to Computer, Data Processing and Networking: Chitra Nagarkar
Subject Title:

COMPUTER APPLICATION

Class: F. Y. B. Com/B.A.

Paper II: Programming in C and Business Applications

1. What is a Computer programme?
   1.1. Approaches: a) Structured programming, b) Object oriented programming.
   1.2. The evolution of programming languages.
   1.3. The process of programming.
   1.4. Programming tools: a) Algorithm, b) Flowcharts.

2. Introduction to ‘C’
   2.1. History of ‘C’
   2.2. Keywords and identifiers.
   2.3. Constants, Variables and Data types.
   2.4. Structure of ‘C’ programme.

3. Operators and expressions.
   3.1. Arithmetic operators.
   3.2. Logical operators.
   3.3. Assignment operators.
   3.4. Increment and decrement operators.
   3.5. Relational operators.
   3.7. Special operators. (e.g. Size of operator)

   4.1. getchar ( ), putchar ( )
   4.2. printf ( ), scanf ( )

5. ‘C’ statements.
   5.1. Decision and case control structures.
   5.2. if, if …. Else construct.
   5.3. switch statement
   5.4. Interactive statement: while, do … while, for loops.

6. Introduction to function.
   6.1. Declaration and definition of function.
   6.2. Function call
   6.3. Parameter processing
   6.4. Scope of variables.
   6.5. Storage classes
   6.6. Initialization.
6.7. Recursion.

7. Array
7.1. What are arrays Need of an array, Types of array.
7.2. Declaration of an array, Initialization of array.
7.3. Simple programme based on one dimensional array.

8. Pointers
8.1. Concept of pointers, declaration of pointers.
8.2. Pointer Arithmetic
8.3. Arrays of pointers.

9. Structures
9.1. Why use structures?
9.2. Declaring a structure type.
9.3. Accessing structure elements, How structure elements are stored.
9.4. Array of structure
9.5. Use of structure

10. String
10.1. String definition
10.2. String operations

Books:

2. Let us C, Yeshwant Kanetkar.
3. Programming in C, E. Balguruswami
Guidelines:

**Class: F. Y. B. Com/B.A.**

Total marks: 100

Term end (Internal): 10  
University (External): 40  
Practical: 50

For both courses:
1. Term end exam will be 30 marks on the first term syllabus.  
2. University exam will be 40 marks.  
3. Practical exam pattern for both courses is as follows.

Paper I:

Journal: 10 marks  
Oral: 10 marks  
Internal mark: 10  
Program on MS word, Excel, Power Point: 10 mark.

Time duration: 2 hours 30 minutes.

Paper II:

Journal: 10 marks  
Oral: 10 marks  
Internal mark: 10  
Program on control structures, functions and arrays: 10 mark.  
Program on pointer, string, file and command line argument: 10 mark.

Along with this lab work following skills can be developed in the student.  
1. Device exercise to be done as part of experiment.  
2. Computer literacy (MS word, Power Point, Internet browsing, downloading etc.)  
3. Technical and writing skill $.  
Personality development related work. They may select above listed experiment for adopting above skills.

Time duration: 2 hours 30 minutes.
Subject Title:

ADVERTISING SALES PROMOTION AND SALES MANAGEMENT

Objectives:
To learn the concept of Marketing and its importance
To get introduced to the various methods of marketing
To develop skills of marketing communication
To get introduced to different Advertising skills

The course consists of six papers two each at the three years of undergraduate programme. All the papers will have 50% weightage on practicals.

The proposed set of six papers is as follows.

SUMMARY CHART:

<table>
<thead>
<tr>
<th>Class</th>
<th>Paper I</th>
<th>Paper II</th>
</tr>
</thead>
<tbody>
<tr>
<td>F.Y. B. Com.</td>
<td>Marketing Communication</td>
<td>Advertising P I</td>
</tr>
<tr>
<td>S.Y. B. Com.</td>
<td>Advertising P II</td>
<td>Personal Selling and Salesmanship</td>
</tr>
<tr>
<td>T.Y. B. Com.</td>
<td>Sales Promotion and Public Relations</td>
<td>a) Entrepreneurship Development</td>
</tr>
</tbody>
</table>

Class: F. Y. B. Com

Paper I: Marketing Communication

1. Concept and Definition of Marketing
   Importance of marketing
   Role of marketing department.

2. Concept of Communication
   Nature of communication
   Importance of communication
   Types of communication.

3. Communication Process
   Elements of communication process.
   Problems in the process of communication.
   Effective communication process.
   Principles of communication.

4. Means of Communication
5. Public Relations:
   Concept
   Need and Importance.
   Tools used in PR.

6. Sales Promotion
   Concept.
   Need and Importance.
   Tools of Sales Promotion.

7. Event Management
   Concept.
   Types of Events.
   Management of Events.

Subject Title:

ADVERTISING SALES PROMOTION AND SALES MANAGEMENT

Class: F. Y. B. Com

Paper II: Advertising

1. Concept of Advertising
   Meaning and definition of advertising
   Need for advertising
   Importance of advertising

2. Role and Advantages of Advertising
   Role of advertising in international economy
   Advantages of advertising to the manufacturers, traders, customers, economy, society, etc.
   Limitations of advertising.

3. Types of Advertising
   Commercial
   Non commercial
   Institutional
   Others


5. Ad Creation
   Component of advertisement.
   Essentials of good ad layout
   Appeals used in advertising

6. Advertising Budget
   Meaning & Concept
   Methods of budget
   Factors affecting ad budget.

7. Career Avenues in Marketing and Advertising

8. Ethical Aspects in Sales Promotion and Advertising.

Along with this lab work following skills can be developed in the student.
1. Device exercise to be done as part of experiment.
2. Computer literacy (MS word, Power Point, Internet browsing, downloading etc.)
3. Technical and writing skill
4. Personality development related work.
They may select above listed experiment for adopting above skills
Subject Title:

TAX PROCEDURE AND PRACTICES

Objectives:
To get introduced to the Indian Tax system
To learn the basics of Tax procedure
To study various tax practices
To learn the use of computers in the Tax procedure and practices

SUMMARY CHART:

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<th>Paper II</th>
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<tr>
<td>F.Y. B. Com.</td>
<td>Indian Tax System</td>
<td>State Sales Tax and General Sales Tax (MVAT 2002 &amp; CST)</td>
</tr>
<tr>
<td>T.Y. B. Com.</td>
<td>Customs Duty</td>
<td>Central Excise</td>
</tr>
</tbody>
</table>

Class: F. Y. B. Com

Paper I: Indian Tax System:


2. Definition of Tax: Characteristics of Taxation.

4. Constitutional background of taxation and distribution of revenue between Center and the States. Articles 245, 246 and 264 to 290A. Schedule Seventh: List I, II and III.

5. Administrative set up of Indian Tax System.

6. Direct and Indirect taxes: a) Meaning and definition of Direct and Indirect taxes, b) Advantages and disadvantages of direct and indirect taxes, c) Distinction between direct and indirect taxes.
7. Direct and indirect taxes of Central Government.

8. Direct and indirect taxes of State Government.

General Laws affecting Taxation:

10. Indian Partnership Act 1932: a) Definitions of partnership, b) relation of partners to another partners and third parties.
Subject Title:

TAX PROCEDURE AND PRACTICES

Class: F. Y. B. Com

Paper II: State Sales Tax (MVAT 2002)

1. Introduction a) What is VAT, b) Salient features of State VAT act.

2. Enactment of MVAT: Extent and applicability of MVAT Section 1.

3. Important definitions Section 2: Agriculture, Agriculturist, Business, Dealer, Goods, Importer, Manufacturer, Non resident dealer, persons, Purchase person, Resale, Sale, Sales Price, Purchase Price, Turnover of Sales, Turnover of Purchase, Year, etc.

4. Incidence and levy of tax Section 3 (1) to 3 (8). Levy Tax section 4 to 9.

5. Registration: Section 16 (!) to 16 (8), Fresh registration: Section 17, Rules 8, Practical; on Registration: form No. 101, Procedure for Registration, Amendment in Certificate, Cancellation of Registration.

6. Obtaining TIN number under VAT.

7. Consequences of Non Registration or late application for Registration.


9. Filing of returns under VAT: a) Kinds of Returns, b) Filing return form 221

10. Claim of set off and refund under VAT: Assessment under VAT: a) assessment on the basis of return filed, b) Assessment after calling the dealer, c) Best judgment assessment, d) Penalties and interest under VAT, e) Provision and procedure for online registration and online filling of returns.


Central Sales Tax 1956:

1. Introduction: Salient features of CST act.

2. Extent, Applicability and Objective of CST act.
3. Important definitions under CST act, Appropriate stock, Business, Dealer etc.

4. Principles for determination of sales or purchase of goods in the course of inter state trade or commerce.

5. Rules for constituting sales or purchase in the course of import or export.


7. Computation of tax liability under CST act: Filing of return form III B.

8. Rates of CST: Tax concessional rates and various types of form like Form C, Form E I, E II, Form F.

Along with this, lab work following skills can be developed in the student.
1. Practical on Form C, & Form E I & E II
2. Computer literacy (MS word, Power Point, Internet browsing, downloading etc.)
3. Technical and writing skill
4. Personality development related work.
They may select above listed experiment for adopting above skills