Objective of the Course:

1. To understand the concept, need, importance, utility of Advertising, sales promotion and sales management
2. To develop the skills of students to face the modern world of Advertising
3. To create awareness among the students to face the modern world of Advertising
4. To motivate students for innovative ideas, rational thoughts and competency
5. To encourage creative thinking and focus on overall development of the student.

Paper I: Advertising & Media Planning

UNIT 1: MEDIA PLANNING AND SCHEDULING
1. Meaning and Concept of Advertising Media
2. Meaning of Media planning and scheduling
3. Media Objectives, Factors to be considered in selection of media
4. Meaning and need of media strategy

UNIT 2: ADVERTISING STRATEGIES
1. Meaning and definition of Advertising strategies
2. Objectives of Advertising strategies
   i) Travel and tourism
   ii) Financial services
   iii) Hospitals

UNIT 3: EVALUATION OF ADVERTISING EFFECTIVENESS
1. Meaning of Advertising effectiveness
2. Methods of Testing (Pre-testing & Post-testing methods)
3. Difficulties in measuring advertising effectiveness

UNIT 4: CREATION OF ADVERTISING
1. Meaning of copy writing
2. Elements of copywriting
3. Role of Animations and Graphics in Electronic media

UNIT 5: BRANDING
1. Meaning of Branding
2. Characteristics of Branding
3. Functions of Branding
4. Types of Brand Names
# LIST OF PRACTICALS

**PAPER: I**  
Advertising & Media Planning

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Title of the Practical</th>
<th>Objectives of the Practical</th>
<th>Methodology</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Selection of advertising media with references to service industries</td>
<td>To study the role of media in service sector</td>
<td>Visit to a service provider</td>
</tr>
<tr>
<td>2</td>
<td>Critical evaluation of advertisements</td>
<td>To compare different advertisements and measure its performance</td>
<td>Collection of different advertisements for the same product</td>
</tr>
<tr>
<td>3</td>
<td>Creation of advertisements for Electronic Media</td>
<td>To develop the skills for the creation of advertisements</td>
<td>Role Play</td>
</tr>
<tr>
<td>4</td>
<td>Advertising as a career</td>
<td>To know the career opportunities available in the field of advertising</td>
<td>Guest Lecture</td>
</tr>
<tr>
<td>5</td>
<td>Multimedia in Advertising</td>
<td>To study the role of animation and graphics in advertising</td>
<td>Guest Lecture/ Visit</td>
</tr>
</tbody>
</table>

## REFERENCES

<table>
<thead>
<tr>
<th>Name of the book</th>
<th>Author</th>
<th>Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertisement and Marketing Research</td>
<td>Chunnawalla, Reddy, Appannaiah</td>
<td>Himalaya publishing House</td>
</tr>
<tr>
<td>Advertisement Management</td>
<td>U.C.Mathur</td>
<td>New Age International Publishers</td>
</tr>
<tr>
<td>Modern marketing Management Principles and techniques</td>
<td>J.N.Jain and P.P.Singh</td>
<td>Regal publications, New Delhi</td>
</tr>
</tbody>
</table>
PAPER II: PERSONAL SELLING AND SALESMANSHIP

UNIT 1: INTRODUCTION
1. Marketing Mix
   i) Meaning and concept
   ii) Elements of Marketing Mix
2. Personal Selling
   i) Meaning and concept
   ii) Importance of personal selling
   iii) Advantages of Personal selling

UNIT 2: SALESMANSHIP
1. Meaning and definition of salesmanship
2. Qualities of an Ideal Salesman
3. Types of sales person
4. Reports & documents used by salesperson.
   i) Sales Manual
   ii) Order Books
   iii) cash memo
   iv) Tour diary
   v) Reports

UNIT 3: SALES PROCESS
1. Concept of sales Process
2. Process of effective selling (Stages in sales Process)
3. A I D A Model of selling
4. Problems in selling

UNIT 4: CONSUMER BEHAVIOUR
1. Meaning and types of Buying Motives
2. Types of customers
3. Types of markets

UNIT 5: RETAIL MARKETING
1. Meaning and concept of Retail Marketing
2. Nature and scope of Retail Marketing
3. Need & objective of Retail Marketing
4. Role of Retail Marketing in the modern consumer World
   i) Malls
   ii) E-Shopping
List of Practicals

PAPER II: Personal Selling and Salesmanship

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Title of the Practical</th>
<th>Objectives of the Practical</th>
<th>Methodology</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Qualities of an Ideal Salesman</td>
<td>To study the positive and Negative qualities of a salesman</td>
<td>Interviews of at least 3 salesman</td>
</tr>
<tr>
<td>2</td>
<td>Case study</td>
<td>To study case on problems in selling</td>
<td>Group Discussion</td>
</tr>
<tr>
<td>3</td>
<td>Rural marketing</td>
<td>To study the problems faced in reaching the rural audience</td>
<td>Visit to a rural area/guest lecture</td>
</tr>
<tr>
<td>4</td>
<td>Consumer Behavior</td>
<td>To study the consumer behavior with respect to FMCG (Fast Moving Consumer Goods)</td>
<td>Guest Lecture</td>
</tr>
<tr>
<td>5</td>
<td>Retail marketing</td>
<td>To study the importance retail marketing in modern consumer world</td>
<td>Visit to a Mall</td>
</tr>
</tbody>
</table>

REFERENCES

<table>
<thead>
<tr>
<th>Name of the book</th>
<th>Author</th>
<th>Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salesmanship and publicity</td>
<td>J.S.K.Patel</td>
<td>Sultan Chand and Son’s New Delhi</td>
</tr>
<tr>
<td>Salesmanship and sales management</td>
<td>P.C.Pardesi</td>
<td>Nirali Prakashan</td>
</tr>
<tr>
<td>Modern marketing Management Principles and techniques</td>
<td>J.N.Jain and P.P.Singh</td>
<td>Regal publications, New Delhi</td>
</tr>
<tr>
<td>Retail Strategies</td>
<td>Jim Pooler</td>
<td>Jaico PUBLISHING HOUSE</td>
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</tbody>
</table>

MARKING SCHEME for Paper I and paper II

1. UNIVERSITY THEORY PAPER : 40
2. TERM END EXAM. : 60 Marks converted to 20
3. PRACTICAL- VIVA/JOURNAL : 40
Annexure-II

Structure/ Pattern of Syllabus must be as follows:

1) Title of the Course: Advertising, Sales promotion and Sales Management (Vocational)

2) Introduction: Pattern: Annual

3) Eligibility: Should have offered Advertising, Sales promotion and Sales Management at F.Y.B.Com & passed as per Pune University rules

4) Examination
   A) Pattern of examination
      i) 80-20 University annual examination of 80 marks & internal assessment of 20 marks. Details as per syllabus
      ii) Pattern of the question paper: As per University pattern
   B) Standard of Passing: As per University norms
   C) ATKT Rules: As per University norms
   D) Award of Class: As per University norms
   E) External Students: Not permitted
   F) Setting of Question paper/ Pattern of Question paper: As per University norms
   G) Verification of Revaluation: As per University norms

5) Structure of the Course:
   i) Optional
   ii) Medium of instruction: English

6) Equivalence subject/ papers & Transitory Provision: Advertising, Sales promotion and Sales Management (Vocational)

7) University terms: As per University norms

8) Subject wise Detail Syllabus: Attached

9) Recommended books: Mentioned in the syllabus

Computer Applications (Vocational)
Semester – I: Relational Data Base Management Systems

Semester –II: System Analysis Design and Software Engineering

Paper – II: Practical Course

   Semester –I: Oracle

   Semester–II: Event Driven Programming (Visual Basic)

Objectives

1. To get acquainted with Database concepts.
2. To enable the students to develop small, real life business applications i.e. from concepts to the products.
3. To get familiar with software concepts and real applications used in business industries.
1. Files, Database and Database Systems
   1.1 Basic of Data Arrangement and access
   1.2 Data Hierarchy
      1.2.1 Bit, Byte (Character), Field, Record, File and Database
   1.3 Storing and Accessing Records
   1.4 Traditional File Environment and Problems with the File Approach
   1.5 Concepts of Database
      1.5.1 Benefits of Database in Business
      1.5.2 Hierarchical, Network and Relational Database Models
   1.6 Database Systems
      1.6.1 Objective
      1.6.2 Components
   1.7 D.B.M.S.
      1.7.1 Components
   1.8 R.D.B.M.S. Basic
      1.8.1 Concept of R.D.B.M.S.
      1.8.2 The Relational Database Model
   1.9 Advantages of R.D.B.M.S.
   1.10 Security and Privacy Controls of R.D.B.M.S.

2. Developing Database Applications
   2.1 Steps- Seven
      2.1.1 Study the Problem
      2.1.2 Determine the Requirement
      2.1.3 Design the Database
         2.1.3.1 E.R. Modeling
         2.1.3.2 Data Dictionary
         2.1.3.3 Normalization
      2.1.4 Create the Database
      2.1.5 Design the application
      2.1.6 Create the Application
      2.1.7 Test the application

3. RDBMS Software Package such as Oracle
   3.1 Features
   3.2 Specifications and Components
   3.3 Data Types

4. SQL
   4.1 Concept of SQL
4.2 Features and Types
4.3 Sub-divisions of SQL
   4.3.1 DDL
   4.3.2 DML
   4.3.3 DCL
   4.3.4 DQL
4.5 Functions
   4.5.1 Mathematical Functions
   4.5.2 Date Functions
   4.5.3 Character Functions
   4.5.4 Aggregate Functions

5. Introduction
   5.1 PL/SQL
   5.2 Sequences
   5.3 triggers
   5.4 Advanced Topics

Reference Books

1. Complete reference Oracle 8- George Koch & Kevin Loney TMH
2. Understanding DBMS S. Parthasarathy & Khalkar Master Education
3. Understanding SQL – Martin Gruber BPB
4. The SQL Programming Reference – Wanyne S. Freeze Comdex
5. Commercial Application Development Using Oracle and Developer 2000- Ivan Bayross BPB
6. Computerisation in your Future Marilyn Mayer & Roberta Bayer PIII
7. An Introduction to Database Systems- C.J. Date Addis OTI Wesley
8. Database Systems- Hansen & Hansen
9. Database Systems- Korth

Computer Applications (Vocational)
Semester–II: System Analysis Design and Software Engineering

1. System
   1.1 Systems Concepts
   1.2 Basic Components of System
   1.3 Elements of a System
   1.4 General Model of a System

2. System Analysis and development
   2.1 System Analysis, Systems Approach, System Analysis, System Design and System Analyst
   2.2 System Development Life Cycle
      2.2.1 System Analysis
         2.2.1.1 Feasibility Study
         2.2.1.2 Requirement Analysis
         2.2.1.3 System Requirement Analysis
      2.2.2 System Design
         2.2.2.1 System Design Specifications and Programming
         2.2.2.2 System Implementation follow up and Maintenance
         2.2.2.3 Evaluation of the System
   2.3 System Security- Physical Security, Logical Protection
   2.4 Structured System analysis and Design Method
   2.5 Systems Evaluation

3. System Tools and Techniques
   3.1 Fact Gathering Techniques
   3.2 Flow- Charting
   3.3 Decision Tree and Decision Tables
   3.4 Data Flow Diagrams
   3.5 Data Dictionaries
   3.6 Pseudo- code and Structured English
   3.7 File Specifications
   3.8 Designing
      3.8.1 Input Design
      3.8.2 Code Design
      3.8.3 Forms design
      3.8.4 Output Design

4. Software Engineering
   4.1 What is Software Engineering?
   4.2 Objectives of Software Engineering
   4.3 Software Qualities
   4.4 Methods of software Development
      4.4.1 Waterfall Analysis
4.4.2 Spiral

**Reference Books:**
1. System Analysis Design and Software Engineering: Parthasarthy & B.W.Khalkar

**MARKING SCHEME**

1. UNIVERSITY THEORY PAPER : 40
2. TERM END EXAM. : 60 Marks converted to 20
3. PRACTICAL- VIVA/JOURNAL : 40
Annexure-II

Structure/ Pattern of Syllabus must be as follows:

1) Title of the Course: Computer Applications (Vocational)

2) Introduction: Annual Pattern

3) Eligibility: Should have offered at Computer Applications (Vocational) F.Y.B. Com./B. A. and Passed F.Y.B. Com./ B. A. as per Pune University Rules

4) Examination
   A) Pattern of examination
      i) 80:20 (University Semester examination of 80 Marks & Internal assessment of 20 Marks) Details as per the syllabus
      ii) Pattern of the question paper: As per the specimen given
   B) Standard of Passing : As per Pune University norms
   C) ATKT Rules : As per Pune University norms
   D) Award of Class : As per Pune University norms
   E) External Students : Not permitted
   F) Setting of Question paper/ Pattern of Question paper: As per Pune University norms
   G) Verification of Revaluation : As per Pune University norms

5) Structure of the Course :
   i) Optional
   ii) Medium of instruction : English

6) Equivalence subject/ papers & Transitory Provision: Computer Applications (Vocational)

7) University terms : As per Pune University norms.

8) Subject wise Detail Syllabus : Attached

9) Recommended books : Mentioned in syllabus
# Tax Procedure and Practices (Vocational) Course Structure

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Class</th>
<th>Title of the Paper</th>
<th>Marks</th>
<th>Internal Assessment</th>
<th>Total marks</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>F.Y.B.Com</td>
<td>Indian Tax System</td>
<td>Theory: 40</td>
<td>Problem &amp; Practical: 40</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>F.Y.B.Com</td>
<td>M-VAT/ CST</td>
<td>40</td>
<td>40</td>
<td>20</td>
</tr>
<tr>
<td>III</td>
<td>S.Y.B.Com</td>
<td>Income Tax</td>
<td>40</td>
<td>40</td>
<td>20</td>
</tr>
<tr>
<td>IV</td>
<td>S.Y.B.Com</td>
<td>Wealth Tax, Service Tax Central Excise</td>
<td>40</td>
<td>40</td>
<td>20</td>
</tr>
<tr>
<td>V</td>
<td>T.Y.B.Com</td>
<td>Customs Act</td>
<td>40</td>
<td>40</td>
<td>20</td>
</tr>
<tr>
<td>VI</td>
<td>T.Y.B.Com</td>
<td>Project Report Enterprenership Development</td>
<td>40</td>
<td>40</td>
<td>20</td>
</tr>
</tbody>
</table>
Subject Title - TAX PROCEDURE & PRACTICES (VOCATIONAL)


Objectives
1) To gain provisional and procedural knowledge about Income Tax Law in force for relevant accounting year,
2) To provide an Insight into practical aspects for obtaining PAN, TAN and procedural aspects for filling tax returns for various Assesses

Learning Aims - The syllabus aims to test the student ability-
1) To understand basic principles under lying procedural aspect of the Income Tax Act.
2) To compute the taxable incomes and tax liability of an Individual and to assess under five heads of income.
3) To understand procedure for tax return preparation filling assessment and tax refund.
4) To understand the powers of various assessing authorities
5) To understand appellate procedure.

COURSE CONTENT: Lectures 48 (per term)

<table>
<thead>
<tr>
<th>Lectures</th>
<th>Scheme of Income Tax (Sec.1), Important Definitions (Sec.2 to Sec.3), Charge of Income Tax (Sec.5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 3</td>
<td>Scope of Total Income &amp; Residential Status (Sec.5 to 9)</td>
</tr>
<tr>
<td>2 2</td>
<td>Income which do not form part of Total Income (Sec.10, 10A, 10B and 11 to 13A)</td>
</tr>
<tr>
<td>3 5</td>
<td>Income under head Salary (Sec.15 to 17)</td>
</tr>
<tr>
<td>4 7</td>
<td>Income under the head Income from House Property (Sec.22 to 27)</td>
</tr>
<tr>
<td>5 4</td>
<td>Income under the head Profit and Gains of Business or Profession (Sec.28 to 44D)</td>
</tr>
<tr>
<td>6 7</td>
<td>Income under the head Capital Gain (Sec.45 to 55A)</td>
</tr>
<tr>
<td>7 6</td>
<td>Income under the head Income from Other Sources (Sec.56 to 59)</td>
</tr>
<tr>
<td>8 2</td>
<td>Clubbing of Income (Sec. 60 to 65)</td>
</tr>
</tbody>
</table>
10 2  Set off or carry forward of losses (Sec.70 to 80)
11 5  Deduction from Gross Total Income Chapter VI A
     (Sec. 80A to 80U)
12 3  Agricultural Income and its tax treatment
     {Sec.2 (1A) & 10(1)}

TOPICS FOR SECOND TERM

13 10  Assessment of Individual, HUF, Firm
14 10  Returns of Income and Procedure of Assessment
     (Sec. 139 to 154)
15 6  Deduction of Tax and Collection of Tax at Source
     (Sec. 190 to 206C)
16 2  Advanced payment of Tax (Sec.207 to 211,218, 219)
17 4  Interest payable by or to assess
     (Sec.201, 220,234A, 234B, 234C & 244A)
18 4  Refund under Income Tax (Sec.237 to 241)
19 6  Provision for Appeal and Revisions (Sec 246 to 264)
20 6  Income Tax Authorities their Powers and Duties
     (Sec.116 to 119)

Student should be well acquainted with practical skills and practical work

i)  Practical on obtaining PAN
ii) Practical on computation of Total Income and Filling of Return
iii) Practical on obtaining TAN Number
iv)  Preparation of FORM-16, FORM-16A
v)   Filling of TDS Return, Form 24Q
vi)  Filling of Appeal i.e.1st Appeal

Overview of Budget for Income Tax.

Students should complete their practicals under guidance of a Tax Practitioner, C.A. or Income Tax Authorities and obtain certificate to that effect.
Books Recommended:

SYSTEMATIC APPROACH TO INCOME TAX- By Girish Ahuja and Gupta
Bhart Publication (New Delhi)

STUDENT GUIDE TO INCOME TAX- Taxman Publications (New Delhi)

READY RECKONER TO INCOME TAX- Mheta, Publications (New Delhi)

TAXMAN DIRECT TAXES- Vinod K Singhana, Taxman Publications (New Delhi)

MARKING SCHEME

1. UNIVERSITY THEORY PAPER : 40
2. TERM END EXAM. : 60 Marks converted to 20
3. PRACTICAL- VIVA/JOURNAL : 40
**PATTERN OF QUESTION PAPER**

**FINAL EXAMINATION OF UNIVERSITY**

**PAPER –III- INCOME TAX**

<table>
<thead>
<tr>
<th>TIME- 2 HRS</th>
<th>TOTAL MARKS- 40</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Q.1. ANSWER IN 20 WORDS** (ANY 10/12) 10 MARKS

**TOTAL MARK 10 (10*1)**

IN THIS QUESTION CONCEPTS, DEFINITION, BASIC FACT, OF SUBJECT MAY BE ASKED

**Q.2. ANSWER IN 50 WORDS** (ANY 2/4) 10 MARKS

**TOTAL MARKS 10 (2*5)**

SHORT & PRECISE ANSWERS

**Q.3. ANSWER IN 150 WORDS (2/4)** 10 MARKS

**TOTAL MARK 10 (2*5)**

MEDIUM SIZE ANSWERS

**Q.4. LONG ESSEY TYPE QUESTION IN 300 WORDS** 10 MARKS

**ONE QUESTION- ANALYTICAL ABILITY QUESTION**

**TOTAL MARK 10 (2*5)**

---

16
PATTERN OF QUESTION PAPER PRACTICALS

S.Y.B.COM. VOCATIONAL COURSE

TAX PROCEDURE & PRACTICES

PAPER –III- INCOME TAX

TIME- 2 HRS TOTAL MARKS- 40

Q.1. PROBLEM ON COMPUTATION TAXABLE INCOME UNDER ANY HEAD OUT OF FIVE HEADS (10)

Q.2. PROBLEM ON COMPUTATION TOTAL INCOME AND TAX LIABILITY (10)

Q.3. APPLICATION FOR OBTAINING PAN OR TAN NUMBER (10)

Q.4. FILLING OF RETURN ITR-1 / ITR-2 / ITR-4 (ANY ONE) (10)
Annexure-II

Structure/ Pattern of Syllabus must be as follows:

1) Title of the Course: Tax Procedure & Practices (Vocational)

2) Introduction: Pattern - Annual

3) Eligibility: Should have offered tax procedure & practices at F.Y.B.Com & passed as per University rules

4) Examination
   A) Pattern of examination
      i) 80-20 University annual examination of 80 marks & internal assessment of 20 marks. Details as per syllabus
      ii) Pattern of the question paper - As per specimen given
   B) Standard of Passing : As per University norms
   C) ATKT Rules : As per University norms
   D) Award of Class : As per University norms
   E) External Students : Not permitted
   F) Setting of Question paper/ Pattern of Question paper: As per University norms
   G) Verification of Revaluation: As per University norms

5) Structure of the Course :
   i) Optional
   ii) Medium of instruction : English

6) Equivalence subject/ papers & Transitory Provision: Tax procedure & practices

7) University terms : As per University norms

8) Subject wise Detail Syllabus : Attached

9) Recommended books : Mentioned in the syllabus
# TAX PROCEDURE AND PRACTICES
## S.Y.B.COM PAPER IV

**Subject Title:** Tax Procedure and Practices  
**Class:** S.Y.B.Com  
**Paper IV:** Wealth Tax, Service Tax and Central Excise  
**First Term:** Service Tax, Wealth Tax  
**Second Term:** Central Excise

### SERVICE TAX-

<table>
<thead>
<tr>
<th>Topic</th>
<th>Marks</th>
<th>Lectures</th>
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</thead>
<tbody>
<tr>
<td>1. Meaning, nature, scope, importance, need, features, Service Tax Basic, concepts</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>2. Constitutional validity of Service Tax</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>3. Extent and application of Service Tax u/s 64</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>4. Basic of charge of Service Tax u/s 65</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>5. Classification of taxable services</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>6. Valuation of taxable services</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>7. Registration Procedure under service tax</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>8. Exemption under service tax</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>9. Payment of Service tax</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>10. Administration of Service Tax</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>11. Filling of return and procedure for E-filing</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>13. Role of Charted Accountant for Compliance of Service Tax</td>
<td>2</td>
<td>1</td>
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</tbody>
</table>

**Books – Service Tax Act and Rule 1994**

### WEALTH TAX-

<table>
<thead>
<tr>
<th>Topic</th>
<th>Marks</th>
<th>Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Wealth Tax authority rules 1957</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>3. Important terms and definitions</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Valuation Date, Assessment Year, Meaning of Asset, Net Wealth, Debt Deemed Asset Exempted Asset</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Valuation of Building, Jewellery, Self acquired Property and other asset</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>5. Computation of net wealth and wealth tax liability</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>6. Provision of Wealth tax From Sec 3 to Sec 47 &amp; Schedule 1, 2, 3</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>Mainly Charge of Wealth tax, payment Taxable Asset, Deemed Asset, Exempted Asset, Valuation of Asset, return of Wealth Tax, Assessment Procedure and Penalties, etc</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Books –**  
**Wealth Tax Act-** Taxman Publication  
**Direct Tax Laws-** Taxman Publication
SECOND TERM- CENTRAL_excise

1) Meaning, nature, scope, importance, feature
And object of Central Excise
2) Regulatory Frame work and an overview-
   i) Central Excise and salt Act, 1944
   ii) Central Excise Rule, 1944
   iii) Central Excise tariff Act, 1985
3) Important terms and definitions and basic Concept
   a) Assessee        b) Assessable Value
   c) Excisable goods d) Manufacture
   e) Manufacturer    f) Classification under CETA, 1985
4) Distinction between- Central Excise, Customs
5) Basis of Excise Duty and Levi ability
6) Kinds of Excise Duty
7) Organization of Central Excise in India- Administrative and
   Operational Authorities, their Powers & Duties
8) General Procedure under central excise-
   i) Registration procedure under central excise, exemptions,
      Filling the form and filing
   ii) Maintenance of various records under central excise and
      Procedure thereof
   iii) Filing and filling of return under central excise
   iv) Assessment procedure and kinds of assessments
9) Clearance of excisable goods for home consumption & export
10) Cenvat procedure under central excise

Reference Books:
Central Excise Act, 1944
Central Excise Rule, 1944
CETA, 1985
Introduction to indirect Taxes by V.S.Date, Taxman Publications, New Delhi

TOPICS FOR PRACTICALS:

-- SERVICE TAX
   I) REGISTRATION APPLICATION
   II) FILLING OF RETURN

-- WEALTH TAX
   III) COMPUTATION OF NET WEALTH &
        WEALTH TAX LIABILITY
   IV) FILLING OF RETURN UNDER WEALTH TAX

-- CENTRAL excise
   V) REGISTRATION UNDER CENTRAL excISE
   VI) FILLING OF RETURN UNDER CENTRAL excISE ACT.
MARKING SCHEME

1. UNIVERSITY THEORY PAPER : 40
2. TERM END EXAM. : 60 Marks converted to 20
3. PRACTICAL- VIVA/JOURNAL : 40
PATTERN OF QUESTION PAPER

FINAL EXAMINATION OF UNIVERSITY

PAPER IV- WEALTH TAX, SERVICE TAX & CENTRAL EXCISE

TIME- 2 HRS TOTAL MARKS- 40

Q.1. ANSWER IN 20 WORDS (ANY 10/12) 10 MARKS
   TOTAL MARK 10 (10*1)
   IN THIS QUESTION CONCEPTS, DEFINATION, BASIC FACT, OF SUBJECT MAY BE ASKED

Q.2. ANSWER IN 50 WORDS (ANY 2/4) 10 MARKS
   TOTAL MARKS 10 (2*5)
   SHORT & PRECISE ANSWERS

Q.3. ANSWER IN DETAILS WITH 150 WORDS (2/4) 10 MARKS
   TOTAL MARK 10 (2*5)
   MEDIUM SIZE ANSWERS

Q.4. LONG ESSEY TYPE QUESTION IN 300 WORDS 10 MARKS
   ONE QUESTION- ANALYTICAL ABILITY QUESTION
   TOTAL MARK 10 (2*5)

PATTERN OF QUESTION PAPER PRACTICALS

PAPER – IV- WEALTH TAX, SERVICE TAX & CENTRAL EXCISE

TIME- 2 HRS TOTAL MARKS- 40

Q.1. PROBLEM ON WEALTH TAX SYLLABUS (10)

Q.2. PROBLEM ON SERVICE TAX & CENTRAL EXCISE SYLLABUS (10)

Q.3. FILLING OF RETURN UNDER WEATH TAX, SERVICE TAX AND CENTRAL EXCISE ACTS. (10)

Q.4. REGISTRATION PROCEDURE APPLICATION UNDER SERVICE TAX AND CENTRAL EXCISE (10)
Annexure-II

Structure/ Pattern of Syllabus must be as follows:

1) Title of the Course: **Wealth Tax, Service Tax and Central Excise (Vocational)**

2) Introduction: Pattern- **Annual**

3) Eligibility: **Should have offered Wealth Tax, Service Tax and Central Excise (Vocational)** at F.Y.B.Com & passed as per University rules

4) Examination
   A) Pattern of examination
      i) 80-20 University annual examination of 80 marks & internal assessment of 20 marks. Details as per syllabus
      ii) Pattern of the question paper- As per specimen given
   B) Standard of Passing : **As per University norms**
   C) ATKT Rules : **As per University norms**
   D) Award of Class : **As per University norms**
   E) External Students : **Not permitted**
   F) Setting of Question paper/ Pattern of Question paper: **As per University norms**
   G) Verification of Revaluation: **As per University norms**

5) Structure of the Course :
   i) Optional
   ii) Medium of instruction : **English**

6) Equivalence subject/ papers & Transitory Provision: **Wealth Tax, Service Tax and Central Excise (Vocational)**

7) University terms : **As per University norms**

8) Subject wise Detail Syllabus : **Attached**

9) Recommended books : **Mentioned in the syllabus**