

University of Pune



T.Y. B.Com. Vocational

Pattern 2008, w.e.f. 2010-11

**Revised Structure and Syllabi for Three-Year
B.Com (Vocational) Degree Course.
(From June 2008)**

Preamble

Vocational Education refers to, in addition to general education, the study of technologies and related sciences and the acquisition of practical skills, attitudes, understanding and knowledge relating to occupations in various sectors of economic and social life.

As per the UGC and the Pune University norms, vocational education is an integral part of general education. It is a means of preparing for occupational fields and for effective participation in the world of work and for responsible citizenship. In this sense, it can become an instrument for promoting environmentally sound sustainable development and a method of facilitating poverty alleviation.

In a time of continuous economic, social and technological change, skills and knowledge become quickly out-of-date. There is a need to develop the knowledge and skills that will help the workforce become more flexible and responsive to the needs of local human resources, while competing in the global economy.

Keeping this in mind, the **present structure of B. Com. Vocational of Pune University aims at:**

- Preparing a student for an occupational field.
- Providing the foundation for productive and satisfying careers.
- Imparting broad knowledge and generic skills applicable to a number of occupations within a given field so that the individual is not limited in his/her choice of occupation and is able to transfer from one field to another during his/her working life.
- Offering both a thorough and specialized preparation for initial employment, including self-employment, and also training within employment.

A student, opting for B.Com. Vocational degree will have 2 papers of vocational course he/she chooses at F.Y., S.Y. and T.Y. Other papers will be compulsory and will be same as regular B.Com. course. In this sense a student of B.Com. Vocational degree will choose his/her specialization from FY only. The complete structure will be as follows.

1) INTRODUCTION

The revised syllabi for B.Com (Vocational) Degree Course are introduced in the following order

| | | |
|------|--------------------|---------|
| i. | First Year B.Com. | 2008-09 |
| ii. | Second Year B.Com. | 2009-10 |
| iii. | Third Year B.Com. | 2010-11 |

The B.Com. (Vocational) Degree Course (Revised Structure) will consist of three years. The First Year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third Year annual examination shall be held at the end of the third year.

2) ELIGIBILITY

- i. No Candidates shall admitted to enter the First Year of the B.Com. (Vocational) Degree Course (Revised Structure) unless he / she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education or and equivalent examination of any other statutory Board or University with English as a passing subject.
- ii. No candidate shall be admitted to the annual examination of the First Year B.Com (Vocational) – Revised Structure unless he / she has satisfactorily kept two terms for the course at the college affiliated to this University.
- iii. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
- iv. No candidate shall be admitted to the Third Year of the B.Com. (Vocational) Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com.(Vocational) and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.
- v. Vocational Subject can be chosen at F.Y. level. The same subject has to be taken at S.Y. B.Com. & T.Y. B.Com. The subject change at S.Y. or T.Y. B.Com. is not allowed.

3) (A) Revised Structure of B.Com. (Vocational) Course.

| F.Y.B.Com. 2008-09 | |
|---------------------------|---|
| Sr.No. | Compulsory Group |
| 1. | Functional English |
| 2. | Financial Accounting |
| 3. | Business Economics |
| 4. | Mathematics & Statistics Or Computer Concepts & Programming |
| 5. & 6. | Vocational Group (Any one of the following) a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management. |
| 7 | (Any one of the language from the following groups) Modern Indian Languages (M.I.L.) -: Additional English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) -: French / German. Ancient Indian Languages (A.I.L.) -: Sanskrit. Arabic. |

| S.Y.B.Com. 2009-10 | |
|---------------------------|--|
| Sr.No. | Compulsory Group |
| 1. | Business Communication. |
| 2. | Corporate Accounting. |
| 3. | Business Economics (Macro) |
| 4. | Business Management |
| 5. & 6. | Vocational Group (Any one of the following. Which has been opted at F.Y. B.Com.) a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management. |

| T.Y. B.Com. 2010-11 | |
|----------------------------|---|
| Sr. No. | Compulsory Group |
| 1 | Business Regulatory Framework (Mercantile Law). |
| 2 | Advanced Accounting. |
| 3 | Indian & Global Economic Development. Or International Economics. |
| 4 | Auditing & Taxation. |
| 5. & 6. | Vocational Group (Any one of the following. Which has been opted at F.Y. & S.Y. B.Com.) d) Computer Applications. e) Tax Procedure & Practices. f) Advertising, Sales Promotion & Sales Management. |

T.Y. B.Com.
Compulsory Paper
Subject Name -: Business Regulatory Framework (M. Law)

Objectives -:

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

Term I

| Unit No. | Topic | Periods |
|--------------|--|---------|
| 1. | Law of Contract. - General Principles. (Indian Contract Act, 1872) <ul style="list-style-type: none"> • Definition, Concept and kinds of contract • Offer and Acceptance. • Capacity of parties. • Consideration. • Consent and free consent. • Legality of object and consideration. • Agreement expressly declared void. • Discharge of contract. Breach of contract and remedies (Including damages, meaning, kinds and rules for ascertaining damages) | 22 |
| 2. | Special Contracts: <ul style="list-style-type: none"> • Quasi Contract. • Indemnity and guarantee. • Bailment and pledge. | 07 |
| 3. | Sale of Goods. (Sale of Goods Act,1930) Contract of sale-Concept and Essentials. Sale and agreement to sale. Goods-Concept and kinds. Conditions and warranties. (Definition, Distinction, implied conditions and warranties)Transfer by non-owners | 14 |
| 4. | E-Contracts (E-Transactions/E-Commerce.): <ul style="list-style-type: none"> • Significance of E-Transactions /E-Commerce. <ul style="list-style-type: none"> ➤ Nature. ➤ Formation. ➤ Legality. ➤ Recognition. (Chapter 4,Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records) <ul style="list-style-type: none"> • Digital Signatures –Meaning & functions, Digital Signature certificates Sections (35-39) • Legal issues involved in E-Contracts. | 5 |
| Total | | 48 |

Term II

| Unit No. | Topic | Periods |
|----------|--|---------|
| 5. | The Consumer Protection Act, 1986 <ul style="list-style-type: none"> • Salient features of Act. • Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice. • Consumer Protection Councils. • Procedure to file complaint & Procedure to deal with complaint & Relief's | 12 |

| | | |
|--------------|--|-----------|
| | <p>available to consumer.(Sec.12 to14)</p> <ul style="list-style-type: none"> Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.) | |
| 6. | <p>Intellectual Property Rights : (I P R s)</p> <ul style="list-style-type: none"> WIPO: Brief summary of objectives, organs, programmes & activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS. Definition and conceptual understanding of following IPRs under the relevant Indian current statutes. Patent : Definition & concept, Rights & obligation of Patentee, its term. Copyright : Characteristics & subject matter of copyright, Author & his Rights, term. Trademark : Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder. Design : Importance, characteristics, Rights of design holder. Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRS. | 16 |
| 7. | <p>Negotiable Instruments Act, 1881:</p> <ul style="list-style-type: none"> Concept of Negotiable Instruments: Characteristics, Definition Important relevant definitions under the Act .Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It s meaning and types. Holder and holder in due course. <ul style="list-style-type: none"> ➤ Privileges of holder in due course. Negotiation, endorsement, kinds of endorsement. Liabilities of parties to negotiable instruments. Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques. | 14 |
| 8. | <p>Arbitration & Conciliation :</p> <ul style="list-style-type: none"> Concept of Arbitration & Conciliation. Definition & Essentials of Arbitration Agreement. <p>Power and Duties of Arbitration. Conciliation proceeding.(Provision of Arbitration & Conciliation Act,1996 in nutshell to be covered.)</p> | 6 |
| Total | | 48 |

| Recommended Books | | |
|--------------------------|--|--------------------|
| 1. | Business and Commercial Laws | :- Sen And Mitra |
| 2. | An Introduction to Mercantile Laws | :- N.D.Kapoor |
| 3. | Business Laws | :- N.M.Wechlekar |
| 4. | Company Law | :- Avtar Singh |
| 5. | Business Laws | :- Kuchhal M.C. |
| 6. | Business Law for Management | :- Bulchandani K.R |
| 7. | Negotiable Instruments Act | :- Khargamwala |
| 8. | Intellectual Property Law | :- P.Narayan. |
| 9. | Cyber Laws | :- Krishna Kumar |
| 10. | Consumer protection Act, In India | :- Niraj Kumar |
| 11. | Consumer Grievance Redressal under CAP | :- Deepa Sharma. |

T.Y. B.Com.
Compulsory Paper
Subject Name -: Advanced Accounting.

Objectives -:

1. To familiarise with adequate knowledge of advanced accounting practices.
2. To understand the procedure of finalization of accounts in specific sectors.
3. To gain reasonable knowledge of standardization in accounting.

Term I

| Unit No. | Topic | Periods |
|--------------|--|---------|
| 1. | Final Accounts of Banking Company. <ul style="list-style-type: none"> • Introduction of Banking Company; • Legal provisions; • Non performing assets (NPA); • Reserve Fund; • Acceptances; • Endorsements and other obligations; • Bills for collection; • Rebate on bills discounted; • Provision for Bad and Doubtful debts; • Preparation of final accounts in vertical form as per Banking Regulation Act, 1949 | 16 |
| 2. | General Insurance claim accounts: <p>A. Claim for Loss of Stock</p> <ul style="list-style-type: none"> • Introduction • Procedure for calculation • Average clause • Treatment of abnormal items of goods • Under or overvaluation of stock <p>B. Claim for loss of Profit</p> <ul style="list-style-type: none"> • Introduction • Indemnity under policy • Some important terms • Procedure for ascertaining claims | 10 |
| 3. | Investment Accounts: <ul style="list-style-type: none"> • Introduction • Need • Investment in securities • Cum. Interest and ex-interest transactions of purchases and sales • Entries for interest received • Brokerage • Expenses on purchases and sales • Valuation of closing investment by FIFO method and market price method | 10 |
| 4. | Accounting Standards Brief Review of Indian Accounting Standards : As-3, AS-7, AS-8, AS-12, AS-15, AS-17 to AS-25, AS-27, AS-28, AS-30, AS-31, AS-32. Simple practical examples of application nature. | 12 |
| Total | | 48 |

- **Allocation of Marks-Area**

| | | |
|---------|----|-------|
| Theory | -: | 30 % |
| Problem | -: | 70 % |
| Total | -: | 100 % |

| Recommended Books | |
|--------------------------------|---|
| 1. | Shukla and Grewal -: Advanced Accounts (S. Chand & Co. Ltd., New Delhi) |
| 2. | Jain and Narang -: Advanced Accounts (Kalyani Publishers) |
| 3. | D. S. Rawat -: Students Guide to Accounting Standards (Taxmann, New Delhi) |
| 4. | Sanjeev Singhal -: Accounting Standards (Bharat Law House, New Delhi). |
| 5. | Dr. S N. Maheshwari -: Corporate accounting (Vikas Publishing House Pvt. Ltd. New Delhi.) |
| 6. | S K Paul : Accounting -: Volume I and II (New Central Book Agency, Kolkatta) |
| 7. | Dr. S. N. Maheshwari -: Principles of Management accounting |
| 8. | Ravi Kishor -: Advanced Management Accounting (Taxmann, New Delhi) |
| 9. | Dr. Ashok Sehgal & Dr. Deepak Sehgal -: Advanced Accounting (Taxmann, New Delhi). |
| Guidance Notes issued by ICAI. | |

T.Y. B.Com.
Compulsory (Optional) Paper
Subject Name -: Indian and Global Economic Development.

Objectives -:

1. To expose students to a new approach to the study of the Indian
2. To help the students in analyzing the present phase of the Indian Economy.
3. To enable students to understand the process of integration of the Indian economy with various economies of the world.
4. To acquaint students with the emerging issues in business at the international level in the light of policies of liberalization and globalization.

Term I

| Unit No. | Topic | Lectures |
|--------------|--|-----------|
| 1. | Introduction 1.1 Basic characteristics of the Indian economy as an emerging economy. 1.2 Comparison of the Indian economy with developed economies with respect to - 1.2.1 Population. 1.2.2 Per-Capita income 1.2.3 Agriculture. 1.2.4 Industry 1.2.5 Service sector. | 10 |
| 2. | Agricultural Development in India since Independence. 2.1 Place of Agriculture in the Indian economy. 2.2 Constraints in Agricultural Development. 2.3 Rural Indebtedness – causes and measures. 2.4 Agricultural Marketing – Problems and measures. | 10 |
| 3. | Industrial Development in India since 1991. 3.1 Role of industrialization in economic development. 3.2 Role of Large scale and Small and Medium Enterprises (SMEs). 3.3 Role of Public Sector in the Post liberalization era. 3.4 Evaluation of Industrial Policy (1991) | 10 |
| 4. | Infrastructure in India since 1991. 4.1 Importance of infrastructure in economic development. 4.2 Public versus private investment in infrastructure development. | 10 |
| 5. | Economic Planning in India. 5.1 Objectives and need of Economic Planning in India. 5.2 Current Five year Plan – Objectives and strategy. 5.3 Evaluation of Economic Planning in India. | 08 |
| Total | | 48 |

Term II

| Unit No. | Topic | Lectures |
|-----------|---|-----------|
| 6. | Human Development 6.1 Role of Human Resource in Economic Development 6.2 Concept of Human Development Index (HDI) 6.3 Concept of Human Poverty Index. | 08 |
| 7. | Global Economic Development 7.1 Meaning of Liberalization, Privatization and Globalization. (LPG). 7.2 The privatization Debate – Arguments for and against. 7.3 Challenges of Liberalization, Privatization and Globalization. | 06 |

| | | |
|--------------|--|-----------|
| 8. | Foreign Capital and Foreign Trade 8.1 Need for Foreign Capital 8.2 Forms of Foreign Capital 8.3 Impact of Foreign Capital 8.4 Importance of Foreign Trade in Economic Development. 8.5 Compositions and Direction of India's Foreign Trade. 8.6 Current Export-Import Policy (Exim. Policy) | 12 |
| 9. | Balance of Payments 9.1 Concept of Balance of Trade and balance of Payments. 9.2 India's Balance of Payments since 1991. 9.3 Convertibility of Rupee on Current Account and Capital Account. | 10 |
| 10. | Regional and International Economic Co-operation. 10.1 European Union (E.U.) 10.2 South Asian Association for Regional Co-operation (SAARC). 10.3 International Monetary Fund (IMF). 10.4 World Bank or International bank for Reconstruction and Development (IBRD) 10.5 World Trade Organization (WTO) | 12 |
| Total | | 48 |

Recommended Books

1. International Business Environment – Black and Sundaram. Prentice Hall India.
2. The Global Business Environment – Tayeb Monis H. Sage Publications, N.Delhi.
3. International Business – Competing in the Global Marketplace – Charles Hill, Arun Kumar Jain, Tata McGraw Hill.
4. International Economics – M.L. Jhingan Vrinda Publications, Delhi.
5. Indian Economy – Ruddar Datta and K.P.M. Sundaram. S. Chand &Co. N. Delhi.
6. Indian Economy – Problems of Development and Planning. A. N. Agarwal. New Age International Publishers.
7. Jagatik va Bharatiya Arthvikas – Dr. T. G. Gite and others. Atharva Prakashan, Pune.
8. Indian Economy – S. K. Misra and V. K. Puri, Himalaya Publishing House, Delhi.
9. Economic Survey – Government of India.
10. UNDP, Human Development Report.
11. World Bank, World Development Report.

T.Y. B.Com.
Compulsory (Optional) Paper
Subject Name -: International Economics.

Objectives -:

1. To have a holistic view of international economies.
2. To study the theories of International Trade.
3. To highlight the trends and challenges faced by nations in a challenging global environment.
4. To understand the trends in India's external sector.

Term I

| Unit No. | Topic | Lectures |
|--------------|--|-----------|
| 1. | Introduction 1.1 Scope of International Economics. 1.2 Domestic Trade vs International Trade. 1.3 Role of International Trade in Economic Growth | 08 |
| 2. | Theory of International Trade 2.1 Theory of absolute advantage. 2.2 Theory of comparative cost advantage 2.3 Theory factor endowment (Hecksher – Ohlin Theory, leontiof paradox). 2.4 Intra Industrial Trade. | 12 |
| 3. | Terms of Trade 1.3 Concept of Terms of Trade 1.3.1 Gross barter terms of trade 1.3.2 Net barter terms of trade. 1.3.3 Income Terms of trade. 1.4 Factors determining terms of trade. 1.5 Gains from Trade – Statistics and Dynamics | 08 |
| 4. | International Trade Policy 4.1 Free Trade Policy – Meaning, Arguments for and against. 4.2 Protection policy – Meaning Arguments for and against. 4.3 Tools of Protection – Tariffs and non-tariff barriers. | 10 |
| 5. | Regional and International Economic Co-operation. 5.1 Regional Cooperation 5.1.1 South Asian Association for Regional Cooperation (SAARC) 5.1.2 European Union – (EU) 5.2 Concept of Trade Blocks and Economic Integration. 5.2.1 North Atlantic Free Trade Agreement (NAFTA) 5.2.2 South American Preferential Trading Arrangement (SAPTA) | 10 |
| Total | | 48 |

Term II

| Unit No. | Topic | Lectures |
|-----------|---|-----------|
| 6. | Balance of Payment 6.1 Concept of balance of trade & Balance of Payments 6.2 Balance of Payment on Current Account and Capital Account 6.3 Convertibility of Rupee on Current Account and Capital Account | 10 |
| 7. | Foreign Exchange Rate 7.1 Meaning of foreign exchange rate. 7.2 Fixed v/s flexible exchange rate. 7.3 Exchange rate theory- 7.3.1 Purchasing Power Parity Theory 7.3.2 Balance of Payments Theory | 12 |

| | | |
|--------------|--|-----------|
| 8. | Foreign Exchange Market 8.1 Structure of foreign exchange market. 8.2 Management of Foreign Exchange Inflow and Outflow 8.3 Euro Dollar Market | 08 |
| 9. | Factor Mobility 9.1 Foreign Capital - Meaning of foreign Direct Investment and Foreign Institutional Investment 9.2 Role of Multi National Corporations (M.N.C.) 9.3 Motives and Effects of International Labour Migration | 08 |
| 10. | Foreign Trade Policy: 10.1 India's Foreign Trade Policy since 1991. 10.1.1 Features 10.1.2 Trends 10.1.3 Evaluation | 10 |
| Total | | 48 |

| Recommended Books | |
|--|--|
| <ol style="list-style-type: none"> 1. Sauderston : International Economics, 2. Z. M. Jhingan: International Economics (Vrinda Publication). 3. A. V. Rajwade: Foreign Exchange Risk Management (Academy of Business Studies) 4. Deminick Salvatove: International Economics 5. Francis Cherulliom: International Economics (prentice hall) 6. L.M.Bhole: Financial Institutinsl: Markets (Tata McGraw Hill). 7. H.R. Macharaju: International Financial Markets and India. (Wheeler Publication). 8. Antar Rashtriay Arthshastra: Dr. T.G. Gite and others (Atharva Prakashan, Pune). 9. Dutt & Sundarsom: Indian Economy (S. Chand & Company) 10. R. B.I. Report on Currency Finance: | |

T.Y. B.Com.
Compulsory Paper
Subject Name -: Auditing and Taxation.

Objectives -: The Study of Various Components of this course will enable the students to

1. To provide adequate knowledge to the students about the concept and principles of Auditing.
2. To Provide knowledge of Audit programme, checking and vouching, Verification and Valuation.
3. To Aware the students about how to prepare Audit Report & their Contents.
4. To provide knowledge about Auditing and Assurance Standards, Tax Audit, and Audit of computerized Systems.
5. To understand the basic concept and definition of Income Tax Act, 1961
6. To Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961
7. To Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.
8. To Prepare students Competent enough to take up to employment in Tax planner.

Term I
Section - I Auditing

| Unit No. | Topic | Lectures |
|--------------|---|-----------|
| 1. | Introduction Principles of Auditing and Audit Process. Definition, Nature-objects-Advantages of Auditing-Types of errors and frauds-various Classes of Audit. Audit programme, Audit Note Book, Working Papers-Internal Control-Internal Check-Internal Audit. | 12 |
| 2. | Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS-1,2,3,4,5,28,29) | 12 |
| 3. | Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities | 08 |
| 4. | Tax Audit Definition of Accountant-Scope of Auditor's Role under Income Tax Act-Compulsory Tax Audit- Certification for Claiming exemptions- Selective Tax Audit-Tax Consultancy and Representation- Proforma of Computerised Systems. | 08 |
| 5. | Audit of Computerised Systems Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment- General EDP Control – EDP Application Control- System Development- Data transfer- Audit practice in relation to computerized systems-Computer Assisted. Audit Techniques (Factors and Preparation of CAAT) | 08 |
| Total | | 48 |

Term II
Section - II Income Tax

| Unit No. | Topic | Lectures |
|----------|---|----------|
| 1. | Income Tax Act-1961.(Meaning, Concept and Definitions) Income, Person, Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Fringe benefit Tax, Tax | 08 |

| | | |
|--------------|---|----------------------------------|
| | deducted at Source, Capital and Revenue Income and expenditure. | |
| 2. | Computation of Taxable Income under the different Heads of Income a. Income form Salary – <ul style="list-style-type: none"> ➤ Salient features, meaning of salary, ➤ Allowances and tax Liability- ➤ Perquisites and their Valuation- ➤ Deductions from salary. (Theory and Problems) b. Income from House Property <ul style="list-style-type: none"> ➤ Basis of Chargeability ➤ Annual Value ➤ Self occupied and let out property ➤ Deductions allowed (Theory and Problem) c. Profits and Gains of Business and Professions <ul style="list-style-type: none"> ➤ Definitions, Deductions expressly allowed and disallowed (Theory And Problems) d. Capital Gains <ul style="list-style-type: none"> ➤ Chargeability-definitions-Cost of Improvement Short term and long term gains-deductions (Theory only) e. Income from other sources <ul style="list-style-type: none"> ➤ Chargeability - deductions - Amounts not deductible.(Theory only) | 08 04 08 04 |
| 3. | Computation of Total Taxable Income of an Individual Gross total Income-deductions u/s-80C, 80ccc to 80 U – Income Tax calculation- (Rates applicable for respective Assessment year) Education cesses. | 08 |
| 4. | Miscellaneous Tax deducted at source-Return of Income-Advance payment of Tax- methods of payment of tax-forms of Return-Refund of Tax.(Theory) | 04 |
| 5. | Income Tax Authorities Organization structure of Income Tax Authorities/(Administrative and Judicial Originations) Central board of direct tax (Functions and powers various Income Tax Authorities) | 04 |
| Total | | 48 |

| Recommended Books | |
|-------------------------------------|--|
| 1. Practical Auditing | :- Spicer and Peglar |
| 2. Auditing Principles | :- Jagadish Prasad |
| 3. A Handbook of practical Auditing | :- B.N. Tondon |
| 4. Auditing assurance standards- | :- The Institute of Accountants of India |
| 5. Indian Income Tax | :- Dr.Vinod Singhania |
| 6. Income Tax- | :- Ahuja and Gupta |
| 7. Income Tax Act | :- R.N.Lakhotia |
| 8. Indian Income Tax Act | :- H.C.Malhotra |
| 9. Income Tax | :- Manoharem |
| 10. Student guide to Income Tax | :- Dr.Vinod Singhania |

T.Y.B.Com.

Annexure-II

Structure/ Pattern of Syllabus must be as follows:

- 1) Title of the Course: **Computer Application (Vocational)**
- 2) Introduction: Pattern- Annual
- 3) Eligibility: Should have offered Computer Applications at S.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 allowed
 - 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 : Computer Applications
- 7) University terms : As per University norms
- 8) Subject wise Detail Syllabus : Attached
- 9) Recommended books : Mentioned in the syllabus

T.Y. B.Com
Computer Application (Vocational)
Paper - V
Syllabus

| | Lectures |
|--|-----------------|
| Unit 1- Introduction to networking | 4 |
| <ul style="list-style-type: none">1. LAN, WAN, MAN2. Network Topologies3. Network components: Ethernet, Hub, Router, Cables4. Internet - IP Address, DNS, Protocols (TCP/IP, SMTP, FTP, TELNET) | |
| Unit 2- Web Designing | 4 |
| <ul style="list-style-type: none">a. Web pyramidb. Web browserc. Search Engined. Website-Types-Static, Dynamic, Interactive | |
| Unit 3 – Internet Technology | |
| 1. Introduction to HTML: | 10 |
| <ul style="list-style-type: none">a. Basic tags , tables, frame, forms ,css,. | |
| 2. Introduction to JAVA Script. | 10 |
| <ul style="list-style-type: none">b. Identifiers, Operators, Data Types, Values.c. Loops & Functionsd. Objectse. Array & Array Objectf. Events | |
| 3. Introduction to VB Script | 10 |
| <ul style="list-style-type: none">g. Working with variables. (Data types, Constants & Arrays, Operators, and definition and Naming rules.h. VB Script control structure, looping, branchingi. VB Script Functionsj. Working with Objectsk. Communicating with the user- form creation, form designing | |
| Unit 4- E Commerce | 10 |
| <ul style="list-style-type: none">a. Scopeb. Types - B to B, B to C, C to B, C to C.c. General Trade cycled. Trade cycle -E-market, EDI, Internet Commercee. EDIFACTf. E-payment-Credit card, Debit card, E-chequeg. Digital Signature, Digital Certificateh. Internet security-Physical security, logical security | |

Reference books

1. Sam’s Teach Yourself Networking in 24 Hrs. -Tata Mc Grow Hill Publications.
2. World Wide Web design with HTML C Xavier -Tata Mc Grow Hill Publications.
3. Internet and E-Commerce C NELLAI KANNAN- NELS Publication.
4. E-Commerce David Whitley.
5. WEB DESIGN Thomas A Powel- Tata Mc Grow Hill Publications.
6. Java Script Complete Reference Tata Mc Grow Hill Publications.
7. VB SCRIPT Interactive Course –Tech Media Publication.

**T.Y.B.Com. Paper V
Practical List**

HTML

1. Write an HTML script to display Three images according to the following Specifications.
 - a. Without using border attribute
 - b. With using border attribute
 - c. Using the width and height attribute
 - d. Unavailable image with ALT attribute
2. Write an HTML script to display TYBCA timetable
3. Write an HTML script to display following train details using table.

| Train name | Starting place | Destination place | Time | | Fare |
|------------|----------------|-------------------|---------|-----------|------|
| | | | Arrival | Departure | |
| | | | | | |

4. Write an HTML script to link external documents,

Information of the Course

- [B. Sc.](#)
- [B.Com.](#)
- [B.A.](#)

5. Write an HTML script to link internal documents.

Welcome to University of Pune

- [Electronics Department](#)
- [Mathematics Department](#)
- [Microbiology Department](#)
- [Computer Science Department](#)
- [Biotechnology Department](#)

6. Write HTML script for the following form

User Registration Form

Name :
Password :
Gender
Your Interests Computer Sports Music

7. Create a web page displaying list of hyperlinks. Divide the browser screen into two frames. The frame on the left will be a menu consisting of hyperlinks. Clicking on any one of these hyperlinks will display related information as a new page which must be open in frame on the right hand side.

| | |
|---------------------------------------|--|
| <u>Input Devices</u> | |
| <u>Output Devices</u> | |

| | |
|---------------------------------|--|
| Storage Devices | |
|---------------------------------|--|

After clicking on input devices hyperlink related information in the right frame.

| | |
|---------------------------------|---------------------------|
| Input Devices | The list of Input Devices |
| Output Devices | |
| Storage Devices | |

i. Keyboard.

ii. Mouse.

JAVA SCRIPT

1. Write a program using a Java script to display sum of all odd numbers between 1 to 20
2. Write a JAVA script to calculate maximum, minimum, sum and average of numbers in an array. Make all validation.
3. Write a JAVA script to which will greet according to the current timing
4. Write a JAVA script to accept two numbers from user and display them in text boxes. Add these two numbers and display result in third text box after clicking a button.

VB SCRIPT

1. Write a program using a VB script to calculate factorial of a number
2. Write a program using a VB script which shows current date in four different formats
3. Write a program using a VB script to check whether a number is positive or negative.
4. Write a program using a VB scrip to calculate simple interest.

Marking Scheme

| | |
|---|----------|
| Theory Paper [University] | 40 Marks |
| Term End [College out of 60] | 20 Marks |
| University Practical Examination | 40 Marks |
| Distribution of term end marks | |
| Written examination 40 marks to be converted to 10 marks | |
| Journal/practical assessment 20 marks to be converted to 10 marks | |

T.Y.B.Com. Paper VI- Computer Applications (Vocational)

Paper VI : - ENTREPRENEURSHIP DEVELOPMENT AND PROJECT REPORT

Entrepreneurship Development

Entrepreneurship is a tremendous force that can have a big impact in growth, recovery, and societal progress by fuelling innovation, employment generation and social empowerment.

Through entrepreneurship education, young people, including those with disabilities, learn organizational skills, including time management, leadership development and interpersonal skills, all of which are highly transferable skills sought by employers.

The syllabus for T.Y.B.Com., Vocational students thus is aimed at creating an awareness amongst the students about the benefits of becoming an entrepreneur and at the same time equip them with information about a good and a viable opportunity; making a business plan by assessing the techno-economic feasibility, seeking financial assistance, variety of procedures and formalities for setting up an enterprise, taking decisions in such a manner so that entrepreneurship becomes a life time career goal.

❖ OBJECTIVES:

- To create awareness about self-employment and motivate the students to go for self-employment.
- To study entrepreneurship concepts and their applicability.
- To expose the students to the practical world of business.

1. INTRODUCTION: Concept of entrepreneurship, Historical background, need and scope of entrepreneurship in modern society, Entrepreneurial behavior, attributes and skills.

Key elements of entrepreneur, Entrepreneurial process, Entrepreneurial culture, Environment of Entrepreneurship, Socio economic origins of Entrepreneurship, Barriers of Entrepreneurship and means to reduce them, types of Entrepreneurs, Characteristics of Entrepreneur. 8 Lectures

2. BUSINESS ORGANIZATIONS : Forms of business organizations such as sole proprietorship, partnership, Joint Stock Company, cooperative organization etc. Relative merits and demerits of each form, Meaning and definition, types of Small Scale Industry. 3 Lectures

Sources of Information : where to go for what?

- a. District Industry Centre (DIC)
- b. Maharashtra Industrial Development Corporation (MIDC)
- c. Maharashtra State Small Industries Development Corporation (MSSI DC)
- d. Small Industries Services Institute (SISI)
- e. National Institutes of Entrepreneurship and Small business Development (NIESBUD)
- f. National Entrepreneurship Development Board(12) (NEDB)
- g. Entrepreneurship Development Institute of India
- h. Commercial and Co-operative Banks
- i. State Industrial Development Bank (SIDBI)
- j. Maharashtra State Electricity Board
- k. Pollution Control Board

3 Lectures

Legal Aspects of Small Business:

Elementary knowledge of Income Tax, Sales Tax, VAT, Service Tax, Patent Rules, Excise Rules, Factory Act and Payment of Wages Act , Procedures for registration of SSI. 4 Lectures

3. **ENTREPRENEURSHIP DEVELOPMENT:** Identification of opportunities for entrepreneurship, ideas to start new business, criteria for selection of new product or service, Market Survey as a tool, Technical and economic feasibility of a project, Role of consultancy organizations. 8 Lectures
 Project formulation and project report 4 Lectures
4. **FINANCIAL ASPECTS:** Sources of finance, Role of various funding agencies , government and commercial Role of various funding corporations and funding institutes such as chamber of commerce, MSFC, MCED, NSSIDC, Banks, special institutes such as IDBI,MIDC,SICOM etc, Working capital, cash flow, fund flow, preparations of basic financial statements, costing and pricing, breakeven point, SWOT analysis. 6 Lectures
5. **MARKETING ASPECTS:** Meaning, scope and importance, Marketing strategy, Market segmentation, marketing channels. Marketing mix and its effect. 6 Lectures
6. **HUMAN RESOURCE ASPECTS :** Concept and scope in modern industry, Different modes of employment, Placement of proper person for a job, Interpersonal relations and communication skills, training of personnel, guidance for stress management, soft skills. 6 Lectures

RECOMMENDED BOOKS:

Text book

1. Dynamics of Entrepreneurial Development and Management – Shri. Vasant Desai.

Reference books

2. Environment & Entrepreneur: Mr.B.C.Tondon
3. Business Environment: Dr.G.V.Kayande Patil
4. Udyogvardhini –MCED
5. Basic Communication Skills: By P. Kiranmai Dutt & Geetha Rajeevan, 2000
6. Fundamentals of Office Management: By J.P. Mahajan , Office Management – By S.P. Arrora, latest edition
7. A guide to small Scale Entrepreneurs, Director of Industries, Govt. of Tamil Nadu Chennai, latest edition
8. Entrepreneurship and small Business Management- Dr. C. B. Gupta & Dr. Khanna
9. Project Management- K. Nagarajan
10. 100 project Reports Yashwantrao Chavan Open University (YCMOU) Edition
11. Entrepreneurship Ideas in Action Cynthia L. Greene (YCMOU) Edition

Practicals / Assignments

The practicals to be conducted are with an objective to transform the knowledge gained by the students in their classes to real life experience. These practicals will be based on the vocational subject and the Principal subject a student has offered

Internal assessment should be carried out on the practicals/ assignments done by a student.

| Sr. No. | Title of Practical | Objective | Mode |
|---------|----------------------------------|--|-----------------------------|
| 1 | Role of District industry centre | Understand the working of District industry centre | Visit and report submission |
| 2 | Visit to a small scale Industry | To understand plant location and plant layout and to submit a report | Visit and report submission |
| 3 | Visit to a service unit | To study the legal aspects of a service unit and to submit a report | Visit and report submission |
| 4 | Entrepreneurial ideas | Describe in brief two entrepreneurial ideas of yours | Home assignment |
| 5 | Project formulation | Prepare a preliminary document about an enterprise you want to start It should contain executive summary, customer/target market analysis and strategy | Home Assignment |
| 6 | Review business plans | Submit a review of a business plan of other team. It should include critical and constructive comments | Home assignment |
| 7 | Drafting a business plan | It should contain executive summary, customer/target market analysis and strategy , marketing and operations, risks, management team and financial projections | Power Point Presentation |

Paper VI

Project Work (University Practical Course)

Guide lines for Project work

Project group size should be around 3 persons.

1. Objective, Scope, Limitations.
2. E-R Diagram, DFD (Context and First level)
(Required only for database related Projects)
3. Program Specifications (short description of program)
4. File design
5. Data Dictionary
6. Reports

Project topic / Illustrations.

1. Library System
2. Payroll System
3. Admission system.
4. Result System
5. Patient's Information System
6. Hotel Management System
7. Any other relevant topic

Method of valuation

| | |
|--|------------|
| University practical examination Valuation of project report | = 40 marks |
| University Theory paper (Entrepreneurship Development) | = 40 marks |
| Term End (60 marks converted to) | = 20 marks |

TY B.Com

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 S.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 allowed
 - 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.
7. University terms : As per University norms.
8. Subject wise Detail Syllabus : Attached
9. Recommended books : Mentioned in the syllabus

T.Y. B.Com
Advertising, Sales promotion and Sales Management (Vocational)
Syllabus

PAPER V. [Sales Management]

UNIT I: INTRODUCTION

1. Introduction to Sales management.
2. Meaning, definition and concept of sales management.

UNIT II : FUNCTIONS OF SALES MANAGER.

1. Planning And Control
 - i. Meaning and concept of sales planning.
 - ii. Meaning and concept of sales Control
 - iii. Importance of sales planning & sales Control.
2. Recruitment and Selection
 - i. Meaning of recruitment and selection.
 - ii. Sources and procedure of recruitment.
3. Training and Motivation
 - i. Meaning, concept, Need and Objectives of training
 - ii. Meaning, concept, Need, Objectives and types of Motivation.
 - iii. Methods of Training.
4. Performance Appraisal
 - i. Meaning and concept of performance appraisal.
 - ii. Importance of Performance Appraisal.
 - iii. Meaning and Methods of remuneration.

UNIT III : SALES TERRITORY AND SALES QUOTA

1. Meaning of sales forecasting.
2. Meaning and concept of Sales territory and Sales Quota.
3. Need and Objectives of Sales Quota.
4. Factors to be considered in allocation of sales territories.
5. Factors to be considered for setting sales Quota.
6. Advantages of setting sales quota.

UNIT IV : PUBLIC RELATIONS

1. Meaning and concept of Public Relation.
2. Features of Public Relation.
3. Importance of Public Relation.
4. Tools of Public Relation.
5. Ethical & legal aspects of Public Relation.

UNIT V : CUSTOMER RELATIONSHIP MANAGEMENT.

1. Meaning and concept.
2. Need and objectives.
3. Elements of Customer Relationship Management.

References:

| Name of the book | Author | Publication |
|---|------------------------|--------------------------------|
| Marketing management (11 th edition) | Philip Kotler | Prentice hall of India |
| Fundamental of marketing | Stanton and Futrell | Mc Graw Hill publications. |
| Modern Marketing Management principles and techniques | J.N Jain and P.P Singh | Regal publications, New Delhi. |
| Client Relationship Management | David A. Po Chedley | Jaico publishing house. |

LIST OF PRACTICALS
Management of the sales force.

| Sr. No | Title of the Practical | Objectives of the Practical | Methodology |
|--------|--|--|--|
| 1 | Selection procedure for the sales personal | To study the procedure of selection of salesperson | Interview with sales manager |
| 2 | Remuneration to salesman | To study the various schemes of compensation | Guest Lecture |
| 3 | Book Review | To develop the ability of creative thinking. | Library Assignment |
| 4 | Press conferences | To study the role of press conferences with respect to public relation, | Guest Lecture/Participation in a press conference. |
| 5 | Role of customer relationship management in an organization. | To study the role of customer relationship management in any organization. | Guest Lecture/ Visit to any organization. |
| 6 | Sales Promotion | To study the types and tools of sales promotion. | Visit to a mall |
| 7 | To study the role of training for a sales manager. | To study the need and methods of training | Guest lecture/Industrial visit |
| 8 | Buying behaviour | To study the types of buying motives of a customer. | Survey/field visit |

Note : Any six Practical are to be completed for the year.

Method of evaluation

| | |
|--|----------|
| Theory Paper [University] | 40 Marks |
| Term End [College out of 60] | 20 Marks |
| University Practical Examination | 40 Marks |
| Distribution of term end marks | |
| Written examination 40 marks to be converted to 10 marks | |
| Journal assessment 20 marks to be converted to 10 marks | |

Advertising, Sales promotion and Sales Management (Vocational)

Paper VI : - ENTREPRENEURSHIP DEVELOPMENT AND PROJECT REPORT

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❖ OBJECTIVES:

- To create awareness about self-employment and motivate the students to go for self-employment.
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7. INTRODUCTION: Concept of entrepreneurship, Historical background, need and scope of entrepreneurship in modern society, Entrepreneurial behavior, attributes and skills.

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8. BUSINESS ORGANIZATIONS: Forms of business organizations such as sole proprietorship, partnership, Joint Stock Company, cooperative organization etc. Relative merits and demerits of each form, Meaning and definition, types of Small Scale Industry. 3 Lectures

Sources of Information: where to go for what?

- a. District Industry Centre (DIC)
- b. Maharashtra Industrial Development Corporation (MIDC)
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- d. Small Industries Services Institute (SISI)
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- f. National Entrepreneurship Development Board(12) (NEDB)
- g. Entrepreneurship Development Institute of India
- h. Commercial and Co-operative Banks
- i. State Industrial Development Bank (SIDBI)
- j. Maharashtra State Electricity Board
- k. Pollution Control Board

3 Lectures

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Elementary knowledge of Income Tax, Sales Tax, VAT, Service Tax, Patent Rules, Excise Rules, Factory Act and Payment of Wages Act, Procedures for registration of SSI. 4 Lectures

9. **ENTREPRENEURSHIP DEVELOPMENT:** Identification of opportunities for entrepreneurship, ideas to start new business, criteria for selection of new product or service, Market Survey as a tool, Technical and economic feasibility of a project, Role of consultancy organizations.

8 Lectures

Project formulation and project report

4 Lectures

10. **FINANCIAL ASPECTS:** Sources of finance, Role of various funding agencies , government and commercial Role of various funding corporations and funding institutes such as chamber of commerce, MSFC, MCED, NSSIDC, Banks, special institutes such as IDBI,MIDC,SICOM etc, Working capital, cash flow, fund flow, preparations of basic financial statements, costing and pricing, breakeven point, SWOT analysis.

6 Lectures

11. **MARKETING ASPECTS:** Meaning, scope and importance, Marketing strategy, Market segmentation, marketing channels. Marketing mix and its effect.

6 Lectures

12. **HUMAN RESOURCE ASPECTS :** Concept and scope in modern industry, Different modes of employment, Placement of proper person for a job, Interpersonal relations and communication skills, training of personnel, guidance for stress management, soft skills.

6 Lectures

Practicals/ Assignments

The practicals to be conducted are with an objective to transform the knowledge gained by the students in their classes to real life experience. These practicals will be based on the vocational subject and the Principal subject a student has offered

Internal assessment should be carried out on the practicals/ assignments done by a student.

| Sr. No. | Title of Practical | Objective | Mode |
|---------|----------------------------------|--|-----------------------------|
| 1 | Role of District industry centre | Understand the working of District industry centre | Visit and report submission |
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| 6 | Review business plans | Submit a review of a business plan of other team. It should include critical and constructive comments | Home assignment |
| 7 | Drafting a business plan | It should contain executive summary, customer/target market analysis and strategy , marketing and operations, risks, management team and financial projections | Power Point Presentation |

RECOMMENDED BOOKS:

Text book

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Reference books

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14. Business Environment: Dr.G.V.Kayande Patil
15. Udyogvardhini –MCED
16. Basic Communication Skills: By P. Kiranmai Dutt & Geetha Rajeevan, 2000
17. 10. Fundamentals of Office Management: By J.P. Mahajan , Office Management – By S.P. Arrora, latest edition
18. 13. A guide to small Scale Entrepreneurs, Director of Industries, Govt. of Tamil Nadu Chennai, latest edition
19. 14. Entrepreneurship and small Business Management- Dr. C. B. Gupta & Dr. Khanna
20. 15. Project Management- K. Nagarajan
21. 16. 100 project Reports Yashwantrao Chavan Open Universiy (YCMOU) Edition
22. 17. Entrepreneurship Ideas in Action Cynthia L. Greene (YCMOU) Edition

Project work

The T.Y.Bcom projects should be done in any of the following listed areas:

- Advertising.
- Advertising agency.
- Advertising media.
- Sales promotional tools.
- Public Relations.
- Customer Relationship Management.
- Customer Satisfaction.
- Marketing.
- Marketing mix of any Organization.
- Management of sales force.
- Event Management.
- Retailing.
- E-Marketing.
- Rural Marketing.
- Animations and Advertising.
- Buyer behavior.

Note:

Above listed areas is illustrative .However a student can select a specific topic in consultation with the guide.

Method of evaluation

| | |
|--|------------|
| University practical examination Valuation of project report | = 40 marks |
| Theory paper (Entrepreneurship Development) | = 40 marks |
| Term End (60 marks converted to) | = 20 marks |

T.Y. B.Com. 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 S.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 allowed
 - 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

T.Y.B.Com. Paper V Tax Procedure and Practices (Vocational)

Paper V :- CUSTOMS ACT

OBJECTIVES

- 1) To get introduced to the Indian Customs Act, Rules, Valuation Rules, and Baggage Rules.
- 2) To get the scope of Imports into India and Exports out of India. Valuation of goods.
- 3) To learn the basics procedures for clearance of imported goods, exported goods.
- 4) To know the Provision and Procedure for payment of duties. Claim duty drawback. Preparation of Bill of Entry and Shipping Bill or Bill of Exports.
- 5) To learn the use of computers in import procedure and export procedure.

| CHAPTER | TOPICS FOR FIRST TERM | NO. PERIODS |
|---------|---|-------------|
| 1 | Brief background of Customs Law | 2 |
| 2 | Introduction, Commencement, and Important Definitions (Sec.1 & 2) | 4 |
| 3 | Officers of Customs, their appointments, Powers & duties (Sec.3 to 6) | 4 |
| 4 | Customs station, Appointments (Sec.7 to 10) | 3 |
| 5 | Prohibition on Importation or Exportation And disposal of Prohibited goods. (Sec.11) | 2 |
| 6 | Levy of Custom Duty, Types of duties their Objectives.(Sec.12 of Custom Act. & Sec. 3 of Customs Tariff Act.) | 5 |
| 7 | Valuation of goods for Custom Duty, (Sec.14) Inclusions and exclusions from value. Transaction value, Assessable value. | 4 |

TOPICS FOR SECOND TERM

| | | |
|----|---|---|
| 8 | Import Procedure & Export Procedure | 7 |
| 9 | Baggage , Rules for baggage, Import/Export through Courier and Post Parcels | 7 |
| 10 | Provisions for Duty Drawback and SEZ & EOU Units | 5 |
| 11 | Exports Promotions schemes under customs Act. | 5 |

PRACTICALS:

1. Practical on valuation under Custom Act. and Rules Finding assessable value and levy of duty.
2. Practical on preparation of Bill of Entry for Clearance of goods for Home Consumption.
3. Practical on preparation of Bill of Entry for Clearance of goods for Ware House.
4. Practical on preparation of Shipping Bill for Exports of goods for Duty Drawback.
5. Practical on preparation of Shipping Bill for Export of Dutiable goods.
6. Practical on preparation of Shipping Bill for Export of duty free goods

The Students are required to complete any four practicals under guidance of the practitioner or Custom Authorities and obtain completion certificate.

Books Recommended

- 1 Indirect Taxes Law And Practice - By V.S. Datey.
- 2 Indian Custom Act - Bare Act.
- 3 Law and Practices of Custom Act. - By Date V.K.
- 4 Custom Tariff Act.
- 5 Custom Manuals/Notifications.

Marking Scheme

| | |
|--|----------|
| Theory Paper [University] | 40 Marks |
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T.Y.B.Com. Paper VI Tax Procedure and Practices

Paper VI :- Entrepreneurship Development and Project Report

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8 Lectures

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32. 16. 100 project Reports Yashwantrao Chavan Open University (YCMOU) Edition
33. 17. Entrepreneurship Ideas in Action Cynthia L. Greene (YCMOU) Edition

PROJECTS:

OBJECTIVES

- 1) To get introduced to the system of taxation in India.
- 2) To learn the system and origin of tax in India.
- 3) To know the practical aspect, procedure under various direct & indirect taxes.
- 4) To learn the use of computer in tax procedures & practice.
- 5) To get practical approach and application of taxation in various sectors in India.

SUBJECTS OF PROJECT REPORT:-

- 1) Total scheme of taxation system in India.
- 2) Frame work and an overview of various taxes in India.
- 3) Indian Constitution and tax legislations.
- 4) Tax sharing between Central Govt. and State Govt.
- 5) Direct and Indirect Taxes in India.
- 6) Registration procedure under various Tax Laws
- 7) Return procedure under various Tax Laws
- 8) Assessment procedure under various Tax Laws
- 9) Import, Export procedure under Customs Act.
- 10) Authorities under various tax Act and Rule Their Powers & Duties
- 11) Practical difficulties under taxation in filling & filling return and registration procedure.
- 12) Role of taxation in India.

Books-

Various reports- AIR, STR, WTR, ITR

Various Acts & Rules

Various Commentaries, Publication, Magazines

Method of evaluation

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| University practical examination Valuation of project report | = 40 marks |
| Theory paper (Entrepreneurship / Development) | = 40 marks |
| Term End (60 marks converted to) | = 20 marks |