

**Revised Structure and Syllabi for Three-Year  
B.Com (Vocational) Degree Course.  
(From June 2013)**

**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In a time of continuous economic, social and technological change, skills and knowledge become quickly out-of-date.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.  | 2013-14 |
| ii.  | Second Year B.Com. | 2014-15 |
| iii. | Third Year B.Com.  | 2015-16 |

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. 2013-14	
Sr.No.	Compulsory Group
101	Functional English
102	Financial Accounting
103	Business Economics
104	Mathematics & Statistics Or Computer Concepts & Programming
105 & 106	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.
107	<b>(Any one of the language from the following groups)</b>  <b>Modern Indian Languages (M.I.L.)</b> :- Additional English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian.  <b>Modern European Languages (M.E.L.)</b> :- French / German.  <b>Ancient Indian Languages (A.I.L.)</b> :- Sanskrit.  Arabic.

S.Y.B.Com. 2014-15	
Sr.No.	Compulsory Group
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205 & 206	<b>Vocational Group (Any one of the following. Which has been opted at F.Y. B.Com.)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.

T.Y. B.Com. 2015-16	
Sr. No.	Compulsory Group
301	Business Regulatory Framework (Mercantile Law).
302	Advanced Accounting.
303	Indian & Global Economic Development. Or International Economics.
304	Auditing & Taxation.
305 & 306	<b>Vocational Group (Any one of the following. This has been opted at F.Y. &amp; S.Y. B.Com.)</b> a) Computer Applications.

	b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.
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**B.Com. (Vocational) Degree Course**  
**Equivalent Subjects / Courses under the**  
**Revised Syllabus Pattern 2013**  
**F.Y. B.Com.**

F.Y.B.Com. 2008-09		F.Y.B.Com. 2013-14	
Sr. No.	Compulsory / Major	Code No.	Compulsory / Major
1.	Functional English	101	Functional English
2.	Financial Accounting	102	Financial Accounting
3.	Business Economics	103	Business Economics
4.	Mathematics & Statistics Or Computer Concepts & Programming	104	Mathematics & Statistics Or Computer Concepts & Programming
5. & 6.	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.	105 & 106	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.
7	<b>(Any one of the language from the following groups)</b>  <b>Modern Indian Languages (M.I.L.) -:</b> Additional English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian.  <b>Modern European Languages (M.E.L.) -:</b> : French / German.  <b>Ancient Indian Languages (A.I.L.) -:</b> Sanskrit.  Arabic.	107	<b>(Any one of the language from the following groups)</b>  <b>Modern Indian Languages (M.I.L.) -:</b> Additional English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian.  <b>Modern European Languages (M.E.L.) -:</b> French / German.  <b>Ancient Indian Languages (A.I.L.) -:</b> Sanskrit.  Arabic.

**S.Y. B.Com.**

S.Y.B.Com. 2009-10		S.Y.B.Com. 2014-15	
Sr. No.	Compulsory / Major	Code No.	Compulsory / Major
1.	Business Communication.	201	Business Communication.
2.	Corporate Accounting.	202	Corporate Accounting.
3.	Business Economics (Macro)	203	Business Economics (Macro)
4.	Business Management	204	Business Management
5 & 6	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. d) Tax Procedure & Practices. e) Advertising, Sales Promotion & Sales Management.	205 & 206	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.

**T.Y. B.Com.**

T.Y.B.Com. . 2010-11		T.Y.B.Com 2015-16	
Sr. No.	Compulsory / Major	Code No.	Compulsory / Major
1	Business Regulatory Framework (Mercantile Law)	301	Business Regulatory Framework (Mercantile Law)
2	Advanced Accounting.	302	Advanced Accounting.
3	Indian & Global Economic Development. Or International Economics.	303	Indian & Global Economic Development. Or International Economics.
4	Auditing & Taxation.	304	Auditing & Taxation.
5 & 6	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.	<b>305 &amp; 306</b>	<b>Vocational Group (Any one of the following)</b> a) Computer Applications. b) Tax Procedure & Practices. c) Advertising, Sales Promotion & Sales Management.

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## Syllabus for Third Degree Level Commerce ( Vocational ) w.e.f. Academic year 2015-16

**305(a)Title : COMPUTER APPLICATION**  
**Paper V : Information Systems and Web Designing**

### Objectives:

1. To get acquainted with the computer systems
2. To learn and understand the basics of computer hardware, software, data ware and human ware
3. To get introduced to the computer applications in business
4. To get introduced to the concept of office automation
5. To learn the concept of programming

### Information Systems and Web Designing

#### FIRST TERM

Unit	Name of topic	No. of Lectures
1	Introduction to Information Systems 1.1 Why Information Systems? 1.2 What is an Information System? 1.3 Transformation of the business Enterprise, Globalization, Rise of Information Economy, Emergence of digital firm 1.4 Dimensions of Information Systems – Organizations, Management, Technology	20
2	Information Systems-Types	20

	<p>2.1 Major types of Systems in Organizations – Operational Level Management Level Strategic Level</p> <p>2.2 Major types of Information Systems – Transaction Processing System, Management Information System, Decision Support System, Executive Support System</p>	
3	<p>Introductions to Web Design</p> <p>3.1 What is Web Design, Web Design Pyramid, Building Web Sites – Web development Process Model,</p> <p>3.2 General Web site types-Static, Dynamic, Interactive</p> <p>3.3 Factors Influencing Web Site Design,</p> <p>3.4 Elements of Web Site Design</p> <p>    3.4.1 Site Structure</p> <p>    3.4.2 Site Navigation</p> <p>    3.4.3 Web page design and layout</p> <p>3.5 web content management</p>	08
	<b>Total</b>	<b>48</b>
<b>SECOND TERM</b>		
4	<p>Introduction to HTML</p> <p>1.1 Introduction to HTML, WWW and WC</p> <p>1.2 Basic HTML Structure</p> <p>1.3 Common HTML Tag</p> <p>1.4 List, Table, Frames</p> <p>1.5 HTML form and form elements</p> <p>4.6 Introduction to HTML Front Page</p> <p>4.7 HTML skeleton • HTML tags for text, links, lists • HTML tags and web standards for images (graphics) • Simple layouts • Complex layouts • HTML tags for layout • HTML tags for tables • HTML tags for styles • Internal CSS style sheets • External CSS style sheets</p>	20
5	<p>CSS(Cascading Style Sheet)</p> <p>2.1 Introduction to style sheet</p> <p>2.2 Types of style sheet</p> <p>2.3 Style sheet property</p>	08
6	<p>E Commerce</p> <p>3.1. Scope</p>	20

	3.2 Types - B to B, B to C, C to B, C to C. 3.3 General Trade cycle 3.4. Trade cycle -E-market, EDI, Internet Commerce 3.5. E-payment-Credit card, Debit card, E-cheque 3.6. Digital Signature, Digital Certificate	
<b>Total</b>		<b>48</b>

**List of Practical:**

Practical based on website design

Use any popular website design tool (such as FrontPage, HTML etc. for creating a website.)

1. Website of a college (arts, commerce, science)
2. Mobile shop website
3. Health care product website
4. Travel and tourism website

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 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> B. Sc. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> B.Com. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> B.A.
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5. Write an HTML script to link internal documents.

Welcome to Savitribai Phule University of Pune  <input type="checkbox"/> <input type="checkbox"/> Electronics Department <input type="checkbox"/> <input type="checkbox"/> Mathematics Department <input type="checkbox"/> <input type="checkbox"/> Microbiology Department <input type="checkbox"/> <input type="checkbox"/> Computer
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Science Department <input type="checkbox"/> <input type="checkbox"/> Biotechnolo gy Department
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6. Write HTML script for the following form

User Registration Form		
Name :		
Password :		
Gender		
Your Interests <input type="checkbox"/>	Computer	<input type="checkbox"/>
Sports	Music	<input type="checkbox"/>
<input type="button" value="Submit"/>		<input type="button" value="Reset"/>

### Books Recommended

1. Management Information System – K.C. Laudon and J. P. Laudon
2. Management Information System and Control System - Dr. S. Madan
3. Introduction to Information Systems – Efraim Turbon, R. Kelly Rainer, Richard Potter
4. Complete HTML- Thomas Powell
5. HTML and JavaScript – Ivan Bayross
6. E-Commerce David Whitley.
7. Basics of Website Design – NIIT, Prentice-Hall of India Pvt. Ltd.

### 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-

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### Third Year Commerce (Vocational)

### 306(a) Title : COMPUTER APPLICATION

### Paper VI: Entrepreneurship Development and Project Report

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.

**FIRST TERM**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Lecture Allotted</b>
<b>Unit 1</b>	<p><b>Introduction</b></p> <p>1.1 Entrepreneurship – its concept and historical background</p> <p>1.2 Need and scope of entrepreneurship in modern society</p> <p>1.3 Key elements of Entrepreneur</p> <p>1.4 Entrepreneurial process</p> <p>1.5 Characteristics of Entrepreneurship</p> <p>1.6 Types of Entrepreneurs</p>	10
<b>Unit 2</b>	<p><b>Business Organizations</b></p> <p>2.1 Meaning and definition</p> <p>2.2 Forms of business organizations such as sole proprietorship, partnership, Joint Stock Company, Cooperative organization etc.</p> <p>2.3 Relative merits and demerits of each form.</p> <p>2.4 Types of Small Scale Industry.</p> <p><b>Sources of Information: where to go for what?</b></p> <p>a. District Industry Centre (DIC)</p> <p>b. Maharashtra Industrial Development Corporation (MIDC)</p> <p>c. Maharashtra State Small Industries Development Corporation(MSSIDC)</p> <p>d. Small Industries Services Institute (SISI)</p> <p>e. National Institutes of Entrepreneurship and Small Business Development (NIESBUD)</p> <p>f. National Entrepreneurship Development Board (12) (NEDB)</p> <p>g. Entrepreneurship Development Institute of India</p>	12



	h. Commercial and Co-operative Banks i. State Industrial Development Bank (SIDBI) j. Maharashtra State Electricity Board k. Pollution Control Board	
<b>Unit 3</b>	<b>Legal Aspects of Small Business</b>  3.1 Recent Trends in Taxation  3.2 Procedure of registration of SSI.  3.3 Factory Act and Payment of Wages Act.	08
<b>Unit 4</b>	<b>Entrepreneurship Development</b>  4.1 Identification of opportunities for Entrepreneurship  4.2 Ideas to start new business  4.3 Criteria for selection of new product or service  4.4 Technical and economic feasibility of a project  4.5 Small company project for getting financial assistance	12
<b>Unit 5</b>	<b>Entrepreneurial Competencies</b>  5.1 Meaning of Entrepreneurial Competencies  5.2 Developing Entrepreneurial Competencies  5.3 Importance of Entrepreneurial Competencies	06
	<b>Total</b>	<b>48</b>

## SECOND TERM

### Project Work

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Lecture Allotted</b>
<b>Unit 6</b>	Meaning, Scope and Importance of Research	03
<b>Unit 7</b>	Research Methodology, Sources of Data Collection	04
<b>Unit 8</b>	Research Design/ Project Design	02
<b>Unit 9</b>	Data Analysis and Interpretation	04
<b>Unit 10</b>	Use of different Tools and Techniques	03
<b>Unit 11</b>	Findings and Recommendations	02
<b>Unit 12</b>	Project Guidance	30
	<b>Total</b>	<b>48</b>

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

1. Hotel management system
2. Clinic management system
3. Cyber cafe system
4. Mobile shop management system
5. Ticket booking system
6. Computer shop system
7. Purchase sales management system
8. Car sales and services system
9. Online trading system
10. Shares trading system
11. Dairy management system
12. Stationary shop system
13. Ware house management system
14. Hotel management system
15. Factory management system
16. In other title related to syllabus

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

### Reference Books:

1. Environment & Entrepreneur Mr.B.C.Tondon
2. Fundamentals of Office Management: By J.P. Mahajan , Office Management, S.P. Arrora, latest edition.
3. A guide to small Scale Entrepreneurs, Director of Industries, Govt. of Tamil Nadu Chennai, latest edition
4. Entrepreneurship and small Business Management- Dr. C. B. Gupta & Dr. Khanna
5. Project Management- K. Nagarajan
6. Entrepreneurship Ideas in Action Cynthia L. Greene (YCMOU) Edition
7. Udyogvardhini –MCED
8. Dynamics of Entrepreneurial Development and Management – Shri. Vasant Desai
9. Research Methodology, Kothari, C.R., (2004), Age International Publication, 2<sup>nd</sup> Edition, New Delhi
10. Research Methodology, Saravanel, P. (2005), Kitab Mahal, 16<sup>th</sup> Edition, New Delhi.
11. Research Methodology For Business, Dr. Anil P. Kulkarni, Prof. Mukund M. Deshpande, Prof. Arun Gaikwad, Mrs. Nanda S. Lahade, (2009), Success Publications, 1<sup>st</sup> Edition, Pune.
12. Research Methodology in Management, Michael, V.P.(2000), Himalaya Publishing House, 5<sup>th</sup> Edition, New Delhi.
13. Research Methods, Ahuja, R. (2001), Rawat Publishing, 1<sup>st</sup> Edition.
14. Research Methods in Behavioural Sciences, Dwivedi, R.S. (1997), Macmillan India Limited, 1<sup>st</sup> Edition.
15. An Introduction to Research- The Rudiments of Literary Research, Chindhade, S. & Thorat, A. (2009), Cambridge Press India Pvt. Ltd., 1<sup>st</sup> Edition, New Delhi.

### Marking Scheme

1. University Theory Paper	: 40
2. Term End Exam : 60 marks converted to	: 20
3. Project Assessment	: 40 ( For Project Report : 30 Marks)
	(For Viva : 10 Marks)

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## **Third Year B.Com. (Vocational) Degree Course**

### **305-b: Tax Procedure and Practices**

#### **Paper V: - Central Excise and Custom Duty**

##### **OBJECTIVES**

1. To introduce the Constitutional background and laws relating to Excise Act.
2. To study the scope of Levy, Collection & Exemptions from Excise Duty Goods
3. To understand the various definitions of Central Excise Act.
4. To study the provisions relating to classification of goods and valuation of goods
5. To know the basics of assessment and other procedural aspects under Central Excise duty
6. To know the Provision and Procedure of CENVAT Credit Scheme.
7. To understand the use of computer in procedure and payment of excise duty.
8. To introduce to the Indian Customs Act, Rules, Valuation Rules, and Baggage Rules.
9. To know the scope of Imports and Exports in India. Rules of Valuation of goods.
10. To learn the basic procedures for clearance of imported & exported goods.
11. To know the Provision and Procedure for payment of duties. Claim of duty drawback & Preparation of Bill of Entry and Shipping Bill or Bill of Exports.
12. To learn the use of computers in import procedure and export procedure.

## FIRST TERM

Central Excise Duty		
Unit No.	Name of the Topic	Lecture Allotted
1	Constitutional Background: Laws Relating to Central Excise Act, 1944	02
2	Levy, Collection & Exemptions from Excise Duty , Definition: Goods, Manufacture, Manufacturer, Excisability of Plant and Machinery, waste and scrap	06
3	Classification of Goods, Valuation of Goods ,	06
4	Procedural Aspects under Central Excise Duty, Registration & returns	06
5	CENVAT Credit	08
6	Other Procedures in Central Excise, Accounts, Documents, Appeals.	06
7	Export Benefits and Procedures , Excise on Small Scale Industries	04
8	Central Excise Audit and Special Audit u/s 14A and 14AA	05
9	Exemption u/s 5A , Demands and Penalties , Power of Officer	05
	<b>Total</b>	<b>48</b>

## SECOND TERM

Unit No.	Custom Duty	Lecture allotted
	Name of Topic	
1	Brief background of Customs Law, Introduction, Commencement, and Important Definitions (Sec.1 & 2)	06
2	Officers of Customs, their appointments, Powers & duties (Sec.3 to 6), Customs station, Appointments (Sec.7 to 10)	06
3	Prohibition on Importation or Exportation And disposal of Prohibited goods. (Sec.11)	04
4	Levy of Custom Duty, Types of duties their Objectives.( Sec.12 of Custom Act. & Sec. 3 of Customs Tariff Act.)	08
5	Valuation of goods for Custom Duty, (Sec.14) Inclusions and exclusions from value. Transaction value, Assessable value.	08
6	Import Procedure & Export Procedure	04
7	Baggage , Rules for baggage, Import/Export through Courier and Post Parcels	06
8	Provisions for Duty Drawback and SEZ & EOU Units	04
9	Exports Promotions schemes under customs Act.	02
	<b>Total</b>	<b>48</b>

### List of Practical:

1. Practical on valuation under Excise Act and Rules finding assessable value and levy of duty.
2. Practical on filling Form A – 1 Application for Central excise registration
3. Central Excise Challan Form (GAR 7)
4. Application form for central excise registration of power loom weavers / hand processors / Dealers of Yarns and Fabrics/manufacturers of readymade Garments FORM A 2
5. Certificate for removal of excisable goods under bond Form CT 3
6. Application for removal of excisable goods for export by (Air/Sea/Post/Land) Form A.R.E
7. Combined application for removal of goods for export under claim for rebate of duty paid Form A.R.E 2
8. Quarterly return for clearance of goods and CENVAT Credit ER 3
9. Monthly Return of receipt and consumption of principal inputs and finished excisable good E R 6
10. Practical on valuation under Custom Act. and Rules finding assessable value and levy of duty
11. Practical on preparation of Bill of Entry for Clearance of goods for Home Consumption
12. Practical on preparation of Bill of Entry for Clearance of goods for Ware House
13. Practical on preparation of Shipping Bill for Exports of goods for Duty Drawback
14. Practical on preparation of Shipping Bill for Export of Dutiable goods
15. Practical on preparation of Shipping Bill for Export of duty free goods

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

### Books Recommended

1. Indirect Taxes Law and Practice - V.S. Datey.
2. Indian Excise Act , Bare Act.
3. Compressive guide to Indirect tax laws by Dr. Yogendra and Dr. Vandana Bangar,Aadhya Prakashan,
4. Customs Bare Act

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## Third Year B.Com. (Vocational) Degree Course

### 306-b: Tax Procedure and Practices

#### Paper VI: Entrepreneurship Development and Project Report

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.

### FIRST TERM

Unit No.	Name of the Topic	Lecture Allotted
Unit 1	<b>Introduction</b>  1.1 Entrepreneurship – its concept and historical background  1.2 Need and scope of entrepreneurship in modern society  1.3 Key elements of Entrepreneur  1.4 Entrepreneurial process  1.5 Characteristics of Entrepreneurship  1.6 Types of Entrepreneurs	10
Unit 2	<b>Business Organizations</b>  2.1 Meaning and definition  2.2 Forms of business organizations such as sole proprietorship, partnership, Joint Stock Company, Cooperative organization etc.  2.3 Relative merits and demerits of each form.  2.4 Types of Small Scale Industry.  <b>Sources of Information: where to go for what?</b>  a. District Industry Centre (DIC) b. Maharashtra Industrial Development Corporation (MIDC) c. Maharashtra State Small Industries Development Corporation(MSSIDC) 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	12

<b>Unit 3</b>	<b>Legal Aspects of Small Business</b> 3.1 Recent Trends in Taxation 3.2 Procedure of registration of SSI. 3.3 Factory Act and Payment of Wages Act.	<b>08</b>
<b>Unit 4</b>	<b>Entrepreneurship Development</b> 4.1 Identification of opportunities for Entrepreneurship 4.2 Ideas to start new business 4.3 Criteria for selection of new product or service 4.4 Technical and economic feasibility of a project 4.5 Small company project for getting financial assistance	<b>12</b>
<b>Unit 5</b>	<b>Entrepreneurial Competencies</b> 5.1 Meaning of Entrepreneurial Competencies 5.2 Developing Entrepreneurial Competencies 5.3 Importance of Entrepreneurial Competencies	<b>06</b>
		<b>48</b>

## SECOND TERM

### Project Work

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>No. Lecture Allotted</b>
<b>Unit 6</b>	Meaning, Scope and Importance of Research	03
<b>Unit 7</b>	Research methodology, Sources of Data Collection	04
<b>Unit 8</b>	Research Design/ Project Design	02
<b>Unit 9</b>	Data Analysis and Interpretation	04
<b>Unit 10</b>	Use of different Tools and Techniques	03
<b>Unit 11</b>	Findings and Recommendations	02
<b>Unit 12</b>	Project Guidance	30
		<b>48</b>

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



- 1) Total scheme of taxation system in India.
  - 2) Indian Constitution and tax legislations.
  - 3) Direct and Indirect Taxes in India.
  - 4) Registration procedure under various Tax Laws
  - 5) Return procedure under various Tax Laws
  - 6) Assessment procedure under various Tax Laws
  - 7) Import, Export procedure under Customs Act.
  - 8) Authorities under various tax Act and Rule Their Powers & Duties
  - 9) Practical difficulties under taxation in filling & filling return and registration procedure.
  - 10) Role of taxation in India.
  - 11) Various machineries for redressal of grievances or any other title related to syllabus.
- Above listed areas is illustrative. However a student can select a specific topic in consultation with the guide.

### Reference Books:

- 1) Environment & Entrepreneur Mr.B.C.Tondon
- 2) Fundamentals of Office Management: By J.P. Mahajan , Office Management, S.P. Arrora, latest edition.
- 3) A guide to small Scale Entrepreneurs, Director of Industries, Govt. of Tamil Nadu Chennai, latest edition
- 4) Entrepreneurship and small Business Management- Dr. C. B. Gupta & Dr. Khanna
- 5) Project Management- K. Nagarajan
- 6) Entrepreneurship Ideas in Action Cynthia L. Greene (YCMOU) Edition
- 7) Udyogvardhini –MCED
- 8) Dynamics of Entrepreneurial Development and Management – Shri. Vasant Desai
- 9) Research Methodology, Kothari, C.R., (2004), Age International Publication, 2<sup>nd</sup> Edition, New Delhi
- 10) Research Methodology, Saravanel, P. (2005), Kitab Mahal, 16<sup>th</sup> Edition, New Delhi.
- 11) Research Methodology For Business, Dr. Anil P. Kulkarni, Prof. Mukund M. Deshpande,
- 12) Prof. Arun Gaikwad, Mrs. Nanda S. Lahade, (2009), Success Publications, 1<sup>st</sup> Edition, Pune.
- 13) Research Methodology in Management, Michael, V.P.(2000), Himalaya Publishing House, 5<sup>th</sup> Edition, New Delhi.
- 14) Research Methods, Ahuja, R. (2001), Rawat Publishing, 1<sup>st</sup> Edition.
- 15) Research Methods in Behavioural Sciences, Dwivedi, R.S. (1997), Macmillan India Limited, 1<sup>st</sup> Edition.
- 16) An Introduction to Research- The Rudiments of Literary Research, Chindhade, S. & Thorat, A. (2009), Cambridge Press India Pvt. Ltd., 1<sup>st</sup> Edition, New Delhi.

### Marking Scheme

4. University Theory Paper	: 40
5. Term End Exam : 60 marks converted to	: 20
6. Project Assessment	: 40 ( For Project Report : 30 Marks)
	(For Viva : 10 Marks)

## Third Year B.Com. (Vocational) Degree Course

### 305-c: Advertising, Sales Promotion and Sales Management

#### Paper V: Sales Management

##### Objectives:

1. To provide / impart knowledge related to the relevance, utility and scope of sales management.
2. To enable the students to comprehend and understand the dynamics of sales management.
3. To develop salesmanship qualities and sales skills among the students.
4. To enable salesmanship qualities and sales skills among the students.

##### TERM FIRST

Unit No.	Name of the Topic	No of Lecture Allotted
<b>Unit 1</b>	<b>Sales Management</b> 1.1 Introduction and definition of Sales Management 1.2 Meaning, concept and importance of Sales Management 1.3 Scope of Sales Management 1.4 Comparative analysis of Sales Management scenario yesterday, today and tomorrow	<b>08</b>
<b>Unit 2</b>	<b>Sales Planning and Sales Control</b> 2.1 Meaning and concept of Sales Planning 2.2 Steps involved in Sales Planning and advantages of Sales Planning 2.3 Meaning and definition of Sales Control 2.4 Importance and steps involved in Sales Control	<b>10</b>
<b>Unit 3</b>	<b>Recruitment and Selection of Sales Personnel</b> 3.1 Identification of Sales Personnel Requirements 3.2 Formulation and implementation of Sales Recruitment Policy 3.3 Sources and Recruitment Strategy- Campus Interviews, On-Line Recruitment / Use of Social Media 3.4 Selection / Interview / Appointment / Orientation of Sales	<b>10</b>

	Personnel	
<b>Unit 4</b>	<b>Sales Training and Motivation</b> 4.1 Meaning and concept of Sales Training 4.2 Need and aims of Sales Training 4.3 Effective methods of Sales Training 4.4 Meaning and definition of Sales Motivation 4.5 Significance and objectives of Sales Motivation 4.6 Boosting of Sales Personnel Morale - Needs, Approaches and Types.	<b>12</b>
<b>Unit 5</b>	<b>Performance Measurement</b> 5.1 Goal Setting 5.2 Sales Forecasting Methods 5.3 Evaluating Sales Force Performance and Controlling Sales Activities 5.4 SWOT Analysis of Sales Personnel	<b>08</b>
		<b>48</b>

### SECOND TERM

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>No of Lecture Allotted</b>
<b>Unit 6</b>	<b>Sales Territory And Sales Quota</b> 6.1 Meaning, concept and importance of Sales Territory 6.2 Factors to be considered in allocation of Sales Territories 6.3 Meaning, concept and importance of Sales Quota 6.4 Need and objectives of Sales Quota 6.5 Factors to be considered for setting Sales Quota	<b>10</b>
<b>Unit 7</b>	<b>Sales Manager</b> 7.1 Meaning of Sales Manager 7.2 Functions and responsibilities of Sales Manager 7.3 Qualities required for Sales Manager	<b>10</b>

	7.4 Role of a Modern Sales Manager	
<b>Unit 8</b>	<b>Customer Relationship Management</b>  8.1 Meaning, concept, importance and objectives of Customer Relationship Management  8.2 Elements of Customer Relationship Management  8.3 Emerging Trends in Relation to Customer Relationship Management  8.4 Meaning and Importance of Corporate Social Responsibility	<b>08</b>
<b>Unit 9</b>	<b>Recent Advances in Sales Management</b>  9.1 Online Sales Promotion  9.2 Sales Management Approaches towards New Trends in Retail Sales  9.3 Sales Management Verses Event Management  9.4 Ethical issues involved in Sales Management	<b>10</b>
<b>Unit 10</b>	<b>Case Studies in Sales Management</b>  { The Teacher / Instructor can use his or her own discretion With the selection of at least five cases. }	<b>10</b>
		<b>48</b>

### LIST OF PRACTICALS

S.No.	Title of the Practical	Objectives of the Practical	Methodology
1.	Selection procedure for the sales personnel	To study the procedure of selection of sales personnel	Interview with sales manager
2.	Study of sales planning	To study the significance of applying sales planning in an organization	Guest Lecture
3.	Book Review	To develop the ability of creative thinking	Library assignment
4.	Performance Measurement of sales personnel	To study the performance measurement methods	Library assignment
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.	Sales Retailing	To study about sales retailing	Visit to prominent retail outlet / Short internship in malls

**Note: Any Six Practical are to be completed for the year**

**Reference Books:**

1. Marketing Management, Philip Kotler, 11<sup>th</sup> Edition, Prentice Hall of India.
2. Marketing Management (Advertising Management), Ms. Shubhangi V. Gaikwad, Mrs. Khushali Oza, Mrs. Nandini M. Deshpande, Prin. Dr. D.D. Balsaraf, Success Publications, Pune.
3. Fundamentals of marketing, Stanton and Futrell, Mc Graw Hill Publications.
4. Modern Marketing Management Principles and Techniques, J.N. Jain & P.P. Singh, Regal Publications, New Delhi.
5. Marketing Management, Philip Kotler and Gray Armstrong, 9<sup>th</sup> Edition.
6. Marketing Management, V.S. Ramaswamy and S. Namakumari.
7. Marketing – An Introduction, Philip Kotler and Gary Armstrong, 5<sup>th</sup> Edition.
8. Case Studies in Marketing- Indian Context, R. Srinivas.
9. Marketing Models, Lilien and Kotler and Moorthy.
10. Case Study solutions, H. Kaushal.
11. Basic Marketing, William D. Perreault Jr.
12. Marketing Management (Text and Cases in Indian Context), Dr. K. Karunakaran, 2013 Edition, Himalaya Publishing House Pvt. Ltd. Mumbai.
13. Customer Relationship Management- Concepts and Technologies, Francis Buttle, 2<sup>nd</sup> Edition, 2008.

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**Third Year B.Com. (Vocational) Degree Course**

**Vocational Group 306- c : Advertising, Sales Promotion and Sales Management**

**Paper VI: Entrepreneurship Development and Project Report**

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.

## FIRST TERM

### Entrepreneurship Development

Unit No.	Name of the Topic	Lecture Allotted
<b>Unit 1</b>	<p><b>Introduction</b></p> <p>1.1 Entrepreneurship – its concept and historical background</p> <p>1.2 Need and scope of entrepreneurship in modern society</p> <p>1.3 Key elements of Entrepreneur</p> <p>1.4 Entrepreneurial process</p> <p>1.5 Characteristics of Entrepreneurship</p> <p>1.6 Types of Entrepreneurs</p>	<b>10</b>
<b>Unit 2</b>	<p><b>Business Organizations</b></p> <p>2.1 Meaning and definition</p> <p>2.2 Forms of business organizations such as sole proprietorship, partnership, Joint Stock Company, Cooperative organization etc.</p> <p>2.3 Relative merits and demerits of each form.</p> <p>2.4 Types of Small Scale Industry.</p> <p><b>Sources of Information: where to go for what?</b></p> <p>a. District Industry Centre (DIC)</p> <p>b. Maharashtra Industrial Development Corporation (MIDC)</p> <p>c. Maharashtra State Small Industries Development Corporation(MSSIDC)</p> <p>d. Small Industries Services Institute (SISI)</p> <p>e. National Institutes of Entrepreneurship and Small Business Development (NIESBUD)</p> <p>f. National Entrepreneurship Development Board (12) (NEDB)</p> <p>g. Entrepreneurship Development Institute of India</p> <p>h. Commercial and Co-operative Banks</p> <p>i. State Industrial Development Bank (SIDBI)</p> <p>j. Maharashtra State Electricity Board</p> <p>k. Pollution Control Board</p>	<b>12</b>

<b>Unit 3</b>	<b>Legal Aspects of Small Business</b> 3.1 Recent Trends in Taxation 3.2 Procedure of registration of SSI. 3.3 Factory Act and Payment of Wages Act.	<b>08</b>
<b>Unit 4</b>	<b>Entrepreneurship Development</b> 4.1 Identification of opportunities for Entrepreneurship 4.2 Ideas to start new business 4.3 Criteria for selection of new product or service 4.4 Technical and economic feasibility of a project 4.5 Small company project for getting financial assistance	<b>12</b>
<b>Unit 5</b>	<b>Entrepreneurial Competencies</b> 5.1 Meaning of Entrepreneurial Competencies 5.2 Developing Entrepreneurial Competencies 5.3 Importance of Entrepreneurial Competencies	<b>06</b>
		<b>48</b>

## SECOND TERM

### Project Work

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Lecture Allotted</b>
<b>Unit 6</b>	Meaning, Scope and Importance of Research	03
<b>Unit 7</b>	Research Methodology ,Sources of Data Collection	03
<b>Unit 8</b>	Research Design/ Project Design	03
<b>Unit 9</b>	Data Analysis and Interpretation	04
<b>Unit 10</b>	Use of different Tools and Techniques	03
<b>Unit 11</b>	Findings and Recommendations	02
<b>Unit 12</b>	Project Guidance	30
		<b>48</b>

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

1. Advertising.
2. Advertising agency.
3. Advertising media

4. Sales promotional tools.
5. Public Relations.
6. Customer Relationship Management.
7. Customer Satisfaction.
8. Marketing.
9. Marketing mix of any organization.
10. Management of sales force.
11. Event Management.
12. Retailing.
13. E- Marketing.
14. Rural Marketing.
15. Animations and Advertising.
16. Buyer Behavior or any other title related to syllabus.

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

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1. Environment & Entrepreneur Mr.B.C.Tondon
2. Fundamentals of Office Management: By J.P. Mahajan , Office Management, S.P. Arrora, latest edition.
3. A guide to small Scale Entrepreneurs, Director of Industries, Govt. of Tamil Nadu Chennai, latest edition
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5. Project Management- K. Nagarajan
6. Entrepreneurship Ideas in Action Cynthia L. Greene (YCMOU) Edition
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12. Prof. Arun Gaikwad, Mrs. Nanda S. Lahade, (2009), Success Publications, 1<sup>st</sup> Edition, Pune.
13. Research Methodology in Management, Michael, V.P.(2000), Himalaya Publishing House, 5<sup>th</sup> Edition, New Delhi.
14. Research Methods, Ahuja, R. (2001), Rawat Publishing, 1<sup>st</sup> Edition.
15. Research Methods in Behavioural Sciences, Dwivedi, R.S. (1997), Macmillan India Limited, 1<sup>st</sup> Edition.
16. An Introduction to Research- The Rudiments of Literary Research, Chindhade, S. & Thorat, A. (2009), Cambridge Press India Pvt. Ltd., 1<sup>st</sup> Edition, New Delhi.

### Marking Scheme

7. University Theory Paper	: 40
8. Term End Exam	: 60 marks converted to : 20
9. Project Assessment	: 40 ( For Project Report : 30 Marks) (For Viva : 10 Marks)

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