

Subject Title:

COMPUTER APPLICATION

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

Paper I: Computer Fundamentals and Office Automation

Objectives:

To get introduced to the applications of computers in commerce field

To get introduced to the concept of office automation

To learn the basics of computer hardware and software

To learn the concept of programming

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

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

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

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

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

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

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

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

Books:

1. Computer Fundamentals: P. K. Sinha
2. Introduction to Computer, Data Processing and Networking: Chitra Nagarkar

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Paper II: Programming in C and Business Applications

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

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

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

4. Managing input output operations.
 - 4.1. getchar (), putchar ()
 - 4.2. printf (), scanf ()5.

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

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

6.7. Recursion.

7. Array

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

8. Pointers

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

9. Structures

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

10. String

- 10.1. String definition
- 10.2. String operations

Books:

- 1. Turbo C The complete reference, H. Scheldt.
- 2. Let us C, Yeshwant Kanetkar.
- 3. Programming in C, E. Balguruswami

Guidelines:

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

Total marks: 100

Term end (Internal): 10

University (External): 40

Practical: 50

For both courses:

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

Paper I:

Journal: 10 marks

Oral: 10 marks

Internal mark: 10

Program on MS word, Excel, Power Point: 10 mark.

Time duration: 2 hours 30 minutes.

Paper II:

Journal: 10 marks

Oral: 10 marks

Internal mark: 10

Program on control structures, functions and arrays: 10 mark.

Program on pointer, string, file and command line argument: 10 mark

Along with this lab work following skills can be developed in the student.

1. Device exercise to be done as part of experiment.
 2. Computer literacy (MS word, Power Point, Internet browsing, downloading etc.)
 3. Technical and writing skill.
- Personality development related work. They may select above listed experiment for adopting above skills

Time duration: 2 hours 30 minutes.

Subject Title:**ADVERTISING SALES PROMOTION AND SALES MANAGEMENT****Objectives:**

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

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

The proposed set of six papers is as follows.

SUMMARY CHART:

Class	Paper I	Paper II
F.Y. B. Com.	Marketing Communication	Advertising P I
S.Y. B. Com.	Advertising P II	Personal Selling and Salesmanship
T.Y. B. Com.	Sales Promotion and Public Relations	a) Entrepreneurship Development b) Project work a & b will have 50 + 50 = 100 marks

Class: F. Y. B. Com**Paper I: Marketing Communication**

1. Concept and Definition of Marketing
Importance of marketing
Role of marketing department.
2. Concept of Communication
Nature of communication
Importance of communication
Types of communication.
3. Communication Process
Elements of communication process.
Problems in the process of communication.
Effective communication process.
Principles of communication.
4. Means of Communication

5. Public Relations:

Concept

Need and Importance.

Tools used in PR.

6. Sales Promotion

Concept.

Need and Importance.

Tools of Sales Promotion.

7. Event Management

Concept.

Types of Events.

Management of Events.

8. Communication Skills and Presentation.

Subject Title:

ADVERTISING SALES PROMOTION AND SALES MANAGEMENT

Class: F. Y. B. Com

Paper II: Advertising

1. Concept of Advertising

Meaning and definition of advertising

Need for advertising

Importance of advertising

2. Role and Advantages of Advertising

Role of advertising in international economy

Advantages of advertising to the manufacturers, traders, customers, economy, society etc.

Limitations of advertising.

3. Types of Advertising

Commercial

Non commercial

Institutional

Others

4. Setting of Advertising Objectives: Types of objectives.

5. Ad Creation

Component of advertisement.

Essentials of good ad layout

Appeals used in advertising

6. Advertising Budget

Meaning & Concept

Methods of budget

Factors affecting ad budget.

7. Career Avenues in Marketing and Advertising

8. Ethical Aspects in Sales Promotion and Advertising.

Along with this lab work following skills can be developed in the student.

1. Device exercise to be done as part of experiment.

2. Computer literacy (MS word, Power Point, Internet browsing, downloading etc.)

3. Technical and writing skill

4. Personality development related work.

They may select above listed experiment for adopting above skills

Subject Title:

TAX PROCEDURE AND PRACTICES

Objectives:

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

SUMMARY CHART:

Class	Paper I	Paper II
F.Y. B. Com.	Indian Tax System	State Sales Tax and General Sales Tax (MVAT 2002 & CST)
S.Y. B. Com.	Income Tax	Wealth Tax, Service Tax & Professional Tax
T.Y. B. Com.	Customs Duty	Central Excise

Class: F. Y. B. Com

Paper I: Indian Tax System:

1. Meaning of tax, Nature, Scope, Objective, Importance, & Future of taxation in India.
2. Definition of Tax: Characteristics of Taxation.
3. Canons of taxation.
4. Constitutional background of taxation and distribution of revenue between Center and the States. Articles 245, 246 and 264 to 290A. Schedule Seventh: List I, II and III.
5. Administrative set up of Indian Tax System.
6. Direct and Indirect taxes: a) Meaning and definition of Direct and Indirect taxes, b) Advantages and disadvantages of direct and indirect taxes, c) Distinction between direct and indirect taxes.
7. Direct and indirect taxes of Central Government.
8. Direct and indirect taxes of State Government.

General Laws affecting Taxation:

9. Hindu Law: a) Application of Hindu Law, b) Hindu Undivided Family, c) Hindu succession act 1956 (Kinds of legal heirs, Devolution of interest section 6, Succession of property section 8.)
10. Indian Partnership Act 1932: a) Definitions of partnership, b) relation of partners to another partners and third parties.
- 11 Code of Civil Procedure, 1908: a) Summons section 27 to 32, b) issues of Summons- Rules 1 to 30.

Subject Title:

TAX PROCEDURE AND PRACTICES

Class: F. Y. B. Com

Paper II: State Sales Tax (MVAT 2002)

1. Introduction a) What is VAT, b) Salient features of State VAT act.
2. Enactment of MVAT: Extent and applicability of MVAT Section 1.
3. Important definitions Section 2: Agriculture, Agriculturist, Business, Dealer, Goods, Importer, Manufacturer, Non resident dealer, persons, Purchase person, Resale, Sale, Sales Price, Purchase Price, Turnover of Sales, Turnover of Purchase, Year, etc.
4. Incidence and levy of tax Section 3 (1) to 3 (8). Levy Tax section 4 to 9.
5. Registration: Section 16 (!) to 16 (8), Fresh registration: Section 17, Rules 8, Practical; on Registration: form No. 101, Procedure for Registration, Amendment in Certificate, Cancellation of Registration.
6. Obtaining TIN number under VAT.
7. Consequences of Non Registration or late application for Registration.
8. Computation of levy of tax under VAT: Section 4 to 9.
9. Filing of returns under VAT: a) Kinds of Returns, b) Filing return form 221
10. Claim of set off and refund under VAT: Assessment under VAT: a) assessment on the basis of return filed, b) Assessment after calling the dealer, c) Best judgment assessment, d) Penalties and interest under VAT, e) Provision and procedure for on line registration and online filling of returns.
11. Audit Provision and Rules: Provision Procedure and object of audit under MVAT act.
12. Miscellaneous Provisions: Tax invoice, Preparation of Sales Register/Purchase Register.

Central Sales Tax 1956:

1. Introduction: Salient features of CST act.
2. Extent, Applicability and Objective of CST act.

3. Important definitions under CST act, Appropriate stock, Business, Dealer etc.
4. Principles for determination of sales or purchase of goods in the course of inter state trade or commerce.
5. Rules for constituting sales or purchase in the course of import or export.
6. Registration under CST: a) Section 7 (1): Compulsory registration,
b) Section 7 (2): Voluntary registration
c) Provisions and Procedures.
7. Computation of tax liability under CST act: Filing of return form III B.
8. Rates of CST: Tax concessional rates and various types of form like Form C, Form E I, E II, Form F.

Along with this, lab work following skills can be developed in the student.

1. Practical on Form C, & Form E I & E II
2. Computer literacy (MS word, Power Point, Internet browsing, downloading etc.)
3. Technical and writing skill
4. Personality development related work.

They may select above listed experiment for adopting above skills