

Department of Commerce

Taxation Law - I (paper code - 5.01)

B.Com (VOC) 3rd Year (Sem. 5th)

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes

Unit-II

Income from Salaries (including retirement benefits); Income from House property.

Unit-III

Profits and Gains from Business or Profession; Depreciation; Capital Gains.

Unit-IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Cost Accounting - I (paper code - 5.02)

B.Com (VOC) 3rd Year (Sem. 5th)

Unit-I

Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types. Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.

Unit-II

Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit-III

Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit-IV

Unit and output costing : meaning and objectives; cost sheet – meaning, Performance, types preparation of cost sheet; determination of tender price; production account – types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Accounting For Management - I (paper code - 5.03)

B.Com (VOC) 3rd Year (Sem. 5th)

Unit-I

Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

Unit-II

Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Unit-III

Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning.

Unit-IV

Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.



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Department of Commerce

Financial Market Operation - I (paper code - 5.04)

B.Com (VOC) 3rd Year (Sem. 5th)

Unit-I

Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market. **Capital Market :** Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

Unit-II

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Unit-III

Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. **Financial Services:-** Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

Unit-IV

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, types, SEBI guidelines.



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Department of Commerce

Computer Aided Drafting & Advance Topic In Computer- I (paper code - A5.05)

B.Com (VOC) 3rd Year (Sem. 5th)

Unit-I

Introduction: CAD/CAM Defined, Product cycle and CAD/CAM, Automation and CAD/CAM. Computer Technology: Introduction, CPU, Types of memory, Input/Output, Data representation, Computer Programming Languages, Operating the computer System, Introduction to Mini computers, Micro computers and programmable controllers.

Unit-II

Computer- Aided Design: Fundamentals of CAD Introductions, Design Process, application of computers for design, Creating the manufacturing Data base, Benefits of Computer – Aided Design with examples, Hardware in Computer – Aided Design: Introduction, Design workstation, Graphics terminal, Operator input devices, Plotters and other output devices, CPU, secondary storage.

Unit-III

Computer Graphics Software and Data Base : Introduction software Configuration of a Graphics system, Functions of a Graphic Package, Exchange of CAD Data; Role of Multimedia;

Unit-IV

Data warehousing Components –Building a Data warehouse – Mapping the Data Warehouse to a Multiprocessor Architecture – DBMS Schemas for Decision Support – Data Extraction, Cleanup, and Transformation Tools –Metadata.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Essential Of E-Commerce - I (paper code - A 5.06)

B.Com (VOC) 3rd Year (Sem. 5th)

Unit-I

Introduction of E-Commerce:- Definition, Main activities of E-Commerce Benefits of E-Commerce, E-Commerce Applications, E-Commerce systems, Advantages and disadvantages of E-Commerce, E-Commerce Technologies, Types of E-Commerce: B2B, B2C, C2B, B2G,G2C, Mobile commerce, E-Markets, Future of E-Commerce Introduction to Portals: Functions of Portals, Advantages of Portals, Market place for E-Commerce, E-Commerce Portals, Types of Portals.

Unit-II

Business to Business Electronic Commerce: Inter organization Transactions, Introduction to Electronic Market, Online Shopping, Online Purchasing, Models of Electronic Market, Markets Category, E-Business, B2B E-Commerce, B2B application, B2B Electronic Commerce requirements, Virtual Supply Technologies, Electronic Applications Categories, Electronic Tailing, E-Tailing in India, Auctions and the Emerging Electronic market place, Essential Elements of an Electronic Business, Differentiation in Catalogs for B2B as opposed to B2C, Instant Messaging. Electronic Data interchange (EDI): Definition, Benefits of EDI, Applications of EDI.

Unit-III

Business to Commerce electronic commerce: Definition, e-shop, Internet Shopping and the Trade cycle, Advantages and disadvantages of consumer e-Commerce.**Electronic Payment Systems:** Introduction, Traditional Payment Systems, Modern Payment system: PC Banking, Credit cards, Electronic Cheque, Micro payments, Smarts cards, E-cash, EFT.**Security Schemes:** Encryptions, Digital Signatures, Security Certificates, Protocols used in Internet Security; Secure Socket Layer (SSL), Secure Hypertext Transfer Protocol (SHTTP), Secure Electronic Transaction (SET), e-Commerce, I.T.Act

Unit-IV

E-Banking/ Online Banking: Introduction, Advantages of Online Banking, issues in Internet Banking, Tools of Financial Banking, E-Banking Risks, e-Commerce and Internet: Definition, e-Commerce Technical components: Web resources, ISP, Cookies; Evolution of the Internet, Internet for Business, TCP/IP and OSI Model protocol, Broad Band Technology. Supply chain management; Definition, Different categories of supply chain, Functions of SCM, Benefits of SCM;



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Department of Commerce

Taxation Law - II (paper code - 6.01)

B.Com (VOC) 3rd Year (Sem. 6th)

Unit-I

Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II)

Unit-II

Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

Unit-III

Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

Unit-IV

Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.



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Department of Commerce

Cost Accounting - II (paper code - 6.02)

B.Com (VOC) 3rd Year (Sem. 6th)

Unit-I

Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

Unit-II

Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

Unit-III

Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting. **Standard Costing** : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

Unit-IV

Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.



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Department of Commerce

Financial Management - II (paper code - 6.03)

B.Com (VOC) 3rd Year (Sem. 6th)

Unit-I

Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning

Unit-II

Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

Unit-III

Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

Unit-IV

Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.

Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.



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Department of Commerce

Auditing- II (paper code - 6.04)

B.Com (VOC) 3rd Year (Sem. 6th)

Unit-I

Auditing : Meaning, objectives, importance and types of Auditing.

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit-II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

Unit-III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

Unit-IV

Audit Report and Investigation

Audit Report : Meaning, objectives, contents and types.

Investigation : Meaning, Nature and objectives.



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Department of Commerce

Computer Aided Drafting & Advance Topic In Computer– II (paper code-A6.05)

B.Com (VOC) 3rd Year (Sem. 6th)

Unit-I

Computer Aided Design: Implementations of CAD, Features of CAD, Future of CAD, Artificial Intelligence (AI) for intelligent and manufacturing, Element of AI, Knowledge based Expert System, Machine Vision System, Neural Networks.

Unit-II

Hardware & Software requirements of Auto CAD, Data Communication and networks; Data Encryption, Industrial Report; Definition and Robot history, Features of Robots, Application of Robots in Industry, Robot Programming Methods and Robot Programming Language.

Unit-III

Multimedia: Definitions, Multimedia Components; Compact disk, Sounds, Image, Text, Hypertext, hypermedia, Animation, Morphing, Video, Virtual Reality, Virtual Reality Technology and Tools, Computer-Integrated manufacturing Systems.

Unit-IV

Computer Graphic: Applications of Computer Graphics, Display devices Basic Terms; Raster-Scan Display, Random Scan, Display, Direct View Storage Tube, Flat panel Display, Input Devices, hardcopy devices.



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Department of Commerce

Information Technology In Business (paper code - A6.06)

B.Com (VOC) 3rd Year (Sem. 6th)

Unit-I

Information Technology Basis: Introduction, Information, Information Technology (IT), Present Scenario, Role of Information Technology, introduction to Telecommunications, Computer Networks, Communication Systems, Internet and W.W.W. ,

E –Mail, Introduction to Intranets & Extranets. Emerging trends in IT: Introduction, Electronic Commerce (E-Commerce), (EDI) Electronic Data Interchange, Mobile Communication, Bluetooth, Global positioning system, Imminent communication, Smart Card, Imminent Technologies.

Unit-II

Types of Modern Data base Mgt. System,; Distributed data processing:- Introduction, Advantages and disadvantages of Distributed Systems Introductions to Multimedia: introduction, Multimedia Systems, Multimedia Authoring Tools, Types of Presentations, Multimedia in Marketing and educations, Introduction to virtual Reality;

Unit-III

New Technologies in Introduction Technology: Introduction to Hypermedia, Artificial Intelligence and Business Intelligence, Knowledge Discovery in Data base (KDD), Data wise houses and Data Marts, Data Mining and on line Analytical Processing (OLAP), Enterprise Resource Planning (ERP); Introduction, reason for growth of ERP in Market Benefits of ERP, Supply Chain Management (SCM): evaluation of CRM, Element of Supply Chain, Customer Relationship Management (CRM) & Retailers, Advantage of SCM, Geographic Information System (GIS).

Unit-IV

Computer in Business and Industry : Accounting Inf. System (AIS): Meaning, Characteristics, its Major Sub System, Management Information System: Meaning. Concept, Input & Output of MIS, Decision support System, Office Automation Systems, Executive Inf. System, Marketing Inf. System and Financial Information System Mobile Computing and Business on the Internet: Mobile computing, Mobile Newspaper, Tele Communicating, Wireless Mobile Computing, Business on the Internet:- Electronic Catalogs, Web advertising, Secure transactions the Internet: - Electronic Catalogs , Web Advertising, Secure Transactions.



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