

SARDAR PATEL UNIVERSITY, BALAGHAT (M.P.)

Session:- 2024-25

B.Com. V Sem.

Paper – Skill Enhancement Course

Subject – Computer Fundamentals

Paper Code – BCOSEC501T

Unit - I

Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Modern Central Processing Unit (CPU). Video Display Unit, Keyboard and Mouse, Optical Storage Devices, Basics of Hard Drive, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of Information Electronics and Communication Technology; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Computer software & its types: System software, Application software. Types of operating systems, Role of operating system, Utility programs, Packages, Communication software, commonly used application software.

Unit - II

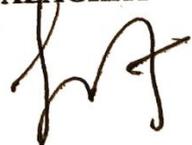
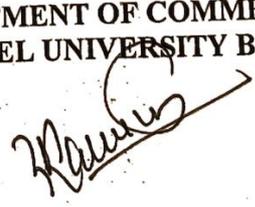
Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems; the User Interface, Basics of O.S Setup: Common utilities?

MS Windows Operating System: Definition and functions, basic components of Windows. Icons. Desktop, Taskbar, Notification Area. Files and folders, Start menu operations, my computer, network neighborhood, recycle-bin, windows explorer. creating copying, moving and deleting files, setting wall paper, changing the mouse pointer, paint, notepad, Setting date and time, screen saver, and appearance. Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Using Windows accessories.

Unit - III

MS Word: Introduction, Windows 2007 Interface, Customizing the Word Application, Document Views, Creating & Editing Document. Selecting, Deleting. Replacing Text, Copying text to another file. Insert, Formatting text and paragraph, Using the Font, Dialog Box, Paragraph Formatting using Bullets and Numbering in paragraphs, Checking Spelling, Line spacing, Margins, Space before and after paragraph. Basic Formatting in

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MS Word 2007, Advanced Formatting, Navigating through a Word Document, Performing a Mail Merge, A Quick Look at Macros, Printing Documents, Print Preview

Excel 2007: Introduction, Workbook, Worksheet, Formatting in excel.

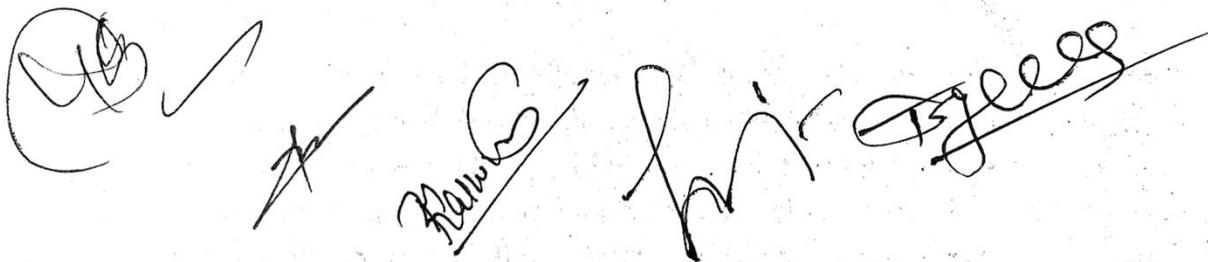
MS PowerPoint: Introduction, Creating a Presentation.

Unit - IV

Introduction to Internet, WWW and Web Browsers: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting. Web Browsing software's, Search Engines; Understanding URL: Domain name; IP Address; Using e-governance website Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging: Netiquettes (Internet etiquette).

Unit - V

Useful Google tools such as drive, sheet, doc, meet, etc
Firewall, Computer Virus and Anti Virus Software's, Internet Security & Privacy Basics of Electronic Data Interchange (EDI) and Electronic Payment System(EPS). Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Introduction to Digital Signature and Digital Certificates.

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Session:- 2024-25

B.Com. V Sem.

Paper – Major Subject

Subject – Income Tax law and Practice

Paper Code – BCOMA502T

Unit – I

General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.

भारतीय आयकर अधिनियम 1961 का सामान्य परिचय, मूल अवधारणाएँ: आय, कृषि आय, आकस्मिक आय, गत वर्ष, कर निर्धारण वर्ष, सकल कुल आय, कुल आय, व्यक्ति करदाता। निवास स्थान एवं कर दायित्व, कर मुक्त आयें।

Unit – II

Income from salary, Income from house property.

वेतन से आय। मकान संपत्ति से आय।

Unit – III

Income from Business and profession, Capital Gains, Income from other Sources.

व्यापार एवं पेशे से आय, पूंजी लाभ, अन्य साधनों से आय।

Unit – IV

Set off and Carry forward of Losses, Deductions from Gross total Income, Clubbing of income, Computation of total income and tax liability of an Individual.

हानियों की पूर्ति एवं उसे आगे ले जाना, सकल कुल आय में से की जाने वाली कटौतियों, आय का मिलान, व्यक्ति की कुल आय एवं कर दायित्व की गणना।

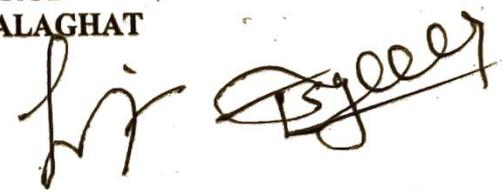
Unit – V

Assessment Procedure, tax deduction at source, advance payment of tax, Income tax authorities, Appeal, Revision and penalties.

कर निर्धारण की कार्य विधि, उद्गम स्थान पर कर की कटौती, कर का अग्रिम भुगतान, आयकर पदाधिकारी, अपील, पुनर्विचार व अर्थदण्ड।



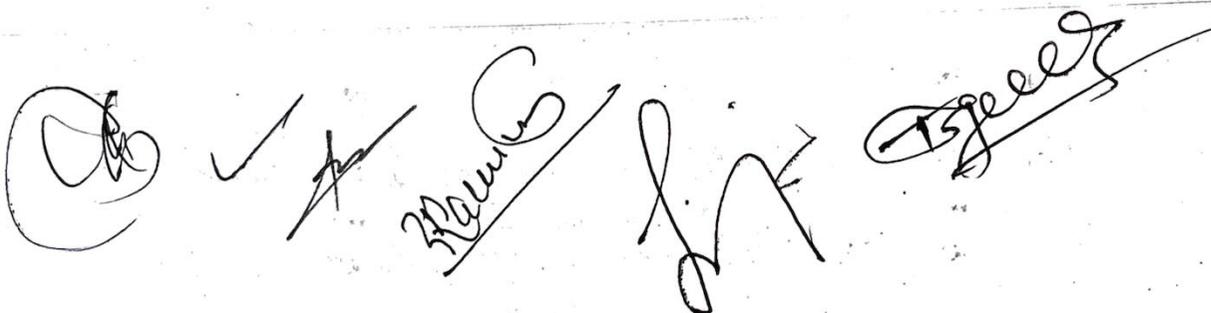
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Session:- 2018-19

Suggested Reading -

1.	आयकर -	श्रीपाल सकलेचा, सतीश प्रिन्टर्स, इन्दौर
2.	आयकर विधान एवं लेखे	डॉ. एच.सी. मेहरोत्रा, साहित्य भवन आगरा।
3.	Student Guide to Income tax	Sighania V.K. Taxman Delhi
4.	Income tax	Dr. R.N. Lakhotia
5.	आयकर -	ओ.पी. अग्रवाल, अरविंद जैन
6.	आयकर	डॉ. कमलेश भण्डारी, देवी अहिल्या प्रकाशन, इंदौर
7.	Income tax law and practice	Dr. Gour and Narang, Himalya, publishing House, New Delhi
8.	Income tax law and practice	Vinod kumar singhaniya, taxman publication, New Delhi



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Session:- 2024-25

B.Com. V Sem.

Paper – Discipline Specific elective (DSE-1)

Subject – Auditing

Paper Code – BCODSE503AT

Unit – I

Introduction : Meaning and objectives of Auditing, Types of Audit, Audit Programme, Audit books, working papers and evidences. Preparation before commencing of Audit.

अंकेक्षण का परिचय – अंकेक्षण का अर्थ व उद्देश्य, अंकेक्षण के प्रकार। अंकेक्षा प्रक्रिया – अंकेक्षण कार्यक्रम, अंकेक्षण पुस्तकें, अंकेक्षण संबंधी कागज पत्र व साक्ष्य, अंकेक्षण प्रारंभ करने के पूर्व तैयारी।

Unit – II

Internal Check system : Routine Checking, Internal Checkhing, Internal Audit and Test Checking. Internal control and Audit procedure.

आंतरिक निरीक्षण प्रणाली – नैत्यक जाँच, आंतरिक परीक्षण। आंतरिक अंकेक्षण एवं नमूना जांच, आंतरिक नियंत्रण, अंकेक्षण कार्य विधि।

Unit – III

Vouching, Verification of Assets and Liabilities:- Immovable Property, Fictitious Assets, Currnt Assests, Verification of current and Fixed Liabilites.

प्रमाणन, सम्पत्तियों व दायित्वों का सत्यापन – अंचल संपत्तियों, बनावटी संपत्तियों, चल संपत्तियों चल एवं स्थायी दायित्वों का सत्यापन।

Unit – IV

Company Audit : Appointment of auditor, Powers, Duties and Liabilities. Divisible profits and Dividend. Auditor's report : Cleaned and Qualified report.

कंपनी अंकेक्षण – अंकेक्षण की नियुक्ति, अधिकार, कर्तव्य व उत्तरदायित्व। विभाज्य लाभ व लाभांश। अंकेक्षण प्रतिवेदन : स्वच्छ व मर्यादित प्रतिवेदन।

Unit – V

Investigation : Objectives, Difference between audit and investigations, process of Investigation. Special Audit of Banking companies, Educational, Non profit Institutions and Insurance Companies.

अनुसंधान: उद्देश्य अंकेक्षण व अनुसंधान में अंतर, अनुसंधान की प्रक्रिया। बैंकिंग कंपनियों, शिक्षण संस्थाओं, अलाभकारी संस्थाओं एवं बीमा कंपनियों का विशेष अंकेक्षण।

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Suggested Reading -

1.	डॉ. एस.एम. शुक्ला	अंकेक्षण, साहित्य भवन, आगरा
2.	अवस्थी एवं त्रिपाठी	अंकेक्षण - म0प्र0 हिन्दी ग्रंथ अकादमी, भोपाल
3.	R.C. Saxena	Auditing, Himalaya, Publishing, Bombay
4.	Tendon B.N.	Principles of Auditing S. Chandel & Co. Delhi
5.	Sharma T.R.	Auditing Principles and Problems, S/B Agra
6.	Jain, Khandelwal	Auditing, R.B.D. Jaipur

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Session:- 2024-25

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Paper – Discipline Specific elective (DSE-1)

Subject – Business Communication

Paper Code – BCODE503BT

Unit - I:

Introduction: Introduction to Business Communication, Communication Barriers, Communication Media Choices, Inter cultural and Team Communication, Interpersonal Communication, Non-Verbal Communication, Listening, Communication through Social Media, Business Meetings.

Unit - II:

Developing Business Writing Skills: Importance of Writing Business Communication, Process of Writing, Process of Revision, Writing positive and Neutral Messages, Persuasive Messages, Bad News Messages, Business Letter Writing, Kinds of Business Letters, Business Memos.

Unit - III:

Business Reports and Proposals: Writing the report, planning the Report, Steps in writing Business Reports, Parts of a Report, Corporate Report and Business Proposal.

Unit - IV:

Oral and Employment Communication: The role of Business Presentations, Planning and organizing presentations, Team Presentations, online Presentations. Understanding Yourself , Career, Goal Setting, Preparing Resume, Resume Formats, Writing Covering Letters, and Enquiry mails, Preparing for the job interview, Practicing Business etiquettes.

Unit-V:

Contemporary Aspects in Communication: Mass Media, Public Relations Management, Cross Cultural and Global Communication, Communication in Information Technology, e-Business related operations.

TEXTBOOKS:

1. Ober Newman, Communicating in Business, Cengage Learning, 2015.
2. P. Subba Rao, B. Anita Kumar, C. Hima Bindu, Business Communication, Cengage Learning India. Pvt. Ltd. 2012.
3. Stephen Bailey, Academic Writing for International students of Business, Routledge, 2013.
4. Rajendra Pal, J S Kōrlahahi, Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2013.

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Session:- 2024-25

B.Com. V Sem.

Paper – Discipline Specific elective (DSE-1)

Subject – Principles of Marketing

Paper Code – BCODE503CT

Unit – I

Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept : Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.

विपणन : परिचय, विपणन की प्रकृति एवं क्षेत्र, विपणन का महत्व, विपणन अवधारणा – परम्परागत एवं आधुनिक, विक्रय बनाम विपणन, विपणन मिश्रण, विपणन पर्यावरण।

Unit – II

Consumer Behaviour and Marketing Segmentation : Nature, Scope and Significance of consumer behavior, Market Segmentation – concept and importance. Bases for market segmentation.

उपभोक्ता व्यवहार एवं बाजार विभक्तिकरण : उपभोक्ता व्यवहार की प्रकृति, क्षेत्र एवं महत्व बाजार विभक्तिकरण-अवधारणा एवं महत्व, बाजार विभक्तिकरण के आधार।

Unit – III

Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.

उत्पाद : उत्पाद की अवधारणा, उपभोक्ता एवं औद्योगिक माल, उत्पाद नियोजन एवं विकास संवेष्टन-भूमिका एवं कार्य, ब्राण्ड नाम एवं ट्रेड मार्क, विक्रय पश्चात् सेवा, उत्पाद जीवन चक्र अवधारणा।

Unit – IV

Price : Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution Channels and Physical Distribution:

Distribution channels – concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.

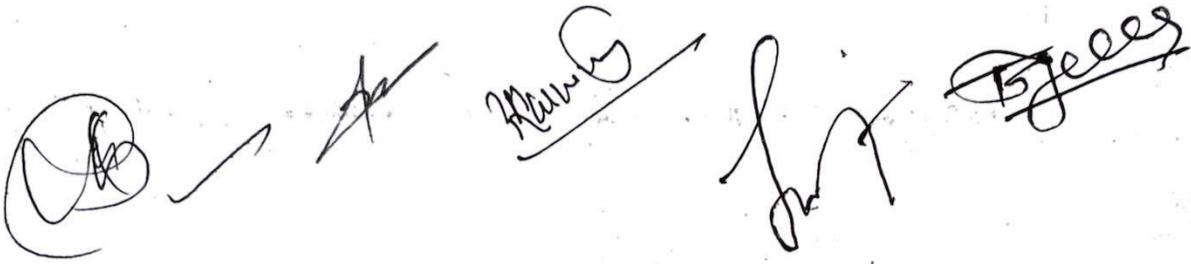
कीमत : विपणन मिश्रण में कीमत का महत्व, उत्पाद/सेवा की कीमत को प्रभावित करने वाले तत्व, बट्टा एवं छूट, वितरण वाहिकाएं एवं भौतिक वितरण : वितरण वाहिकाएं-अवधारणा एवं भूमिका, वितरण वाहिकाओं के प्रकार, वितरण वाहिकाओं के चयन के निर्धारक घटक, खुदरा/फुटकर एवं थोक व्यापारी, माल का भौतिक वितरण, परिवहन भण्डारण।

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Unit – V

Sales Promotion : Methods of promotion; Optimum Promotion Mix; Advertising media their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales person; functions of salesman.

विक्रय प्रवर्तन : प्रवर्तन की विधिया, अनुकूलतम प्रवर्तन मिश्रण, विज्ञापन के माध्यम, उनके पारस्परिक गुण एवं सीमाएँ, एक प्रभावी विज्ञापन की विशेषताएँ, वैयक्तिक विक्रय, जीवन वृत्ति के रूप में विक्रय, एक सफल विक्रेता के गुण, विक्रेता के कार्य।

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