

B.Com. Part – 1
Vocational Course
(Foreign Trade – Practices And Procedures)

Paper – I Basics Of Foreign Trade

M.M. 40

UNIT-1

Definition of Foreign Trade Composition of Foreign Trade, Theories of International Trade, Foreign Trade and Economic Development. Foreign Capital Collaboration of multinational Corporations, Bilateral and Multinational Trade Agreements – their objective and Advantages.

UNIT-2

Objective of Trade policy, Instruments of Trade policy Tariffs, Quantitative restrictions. European Common Market(ECM) Impact on India and ECM SAARC. Foreign Exchange Management Act 2000 (FEMA) Objective Salient Features, Difference in FERA and FEMA.

UNIT-3

Balance of Trade and Balance of payment Fiscal policy of India. Objects Economic effects, Demerits of Policy. Exchange Control and Exchange Rate Adjustments. Trade Blocks and Regional Economic Co-operation.

UNIT-4

General Agreement of Trade & Tariff (GATT) – Dunkel's Proposal – Salient Features Global System of Tariff Preference (GSTP) – objectives, Principles. World Trade organization (WTO) – World Trade Agreements (WTA) Advantages to developing countries with WTO UNCTAD – Achievements & Success of UNCTAD, Failures of UNCTAD.

UNIT-5

International Economic Institutions –

International Monetary Fund (IMF) – IMF & India, Disadvantage to India with IMF.
World Bank – operations and world Bank and India.

Suggested Books :

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| 1. P.T. Ellsworth | - | International Economics |
| 2. C.P. Kinetherger | - | International Economics |

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B.Com. Part – 1
Vocational Course
(Foreign Trade – Practices And Procedures)

Paper – II India's Foreign Trade

M.M. 40

UNIT-1

Analysis of India's Foreign Trade, Growth, Trends Composition and Direction. India's Balance of Payments Including invisible. Impact of Liberalisation, Privatisation and Globalisation on India's foreign Trade.

UNIT-2

Assessment of Prospects of Indian Foreign Trade – Product and Markets. India's Trade Agreement Foreign Market Selection – need process and determinates.

UNIT-3

Salient Features of India's Export Import Policy. Institutional setup for Export Promotion.

UNIT-4

Export Assistance Measures. Free Trade Zone and 100% EOU SEZ.

UNIT-5

State Trading in India Sources and Analysis of Foreign Trade Statistics.

Suggested Books :

1. Annual Reports of the Ministry of Commerce
2. Annual Economic Surveys.
3. Import and Export Policy up to date.
4. Export Marketing – Acharya Jain
5. International Economic – D.N. Mithani

R. N. Mithani

B.Com. Part – 1
Vocational Course
(Advertising Sales Promotion & Sales Management)

Paper – I Marketing Communication

M.M. 40

UNIT-1

Definition Objectives, Nature and Importance of Communication, Importance of feedback Communication processes, Elements of Communication Process, Information Interactions and Translation theories.

UNIT-2

Application of Communication Process in Marketing, Steps in Developing effective Marketing Communication models of Marketing Communication. Verbal – oral & Written Non-verbal Communication Body language Kinetics Visual & Audio.

UNIT-3

Integrated communication marketing, Channels of Communication Formal, Informal Graphics Barriers to Communication.

UNIT-4

Advertising Personal Selling Kinds of Advertisement. Merits & Demerits of Market Corporate Communication, Report Written. Public Relation Sales Promotion type of Customers Forms of Modern Communication, Interactive Communication, e-Commerce

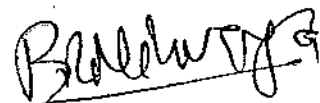
UNIT-5

Meaning Sales promotion and distinctive characteristics, Speeches Interviews Group discussion Conference Seminar. Sales Forecasting and Planning Setting of Targets, Policies, Strategies market Segmentation – Selling up of Targets Methods of Achievements.

Suggested Readings

1. Philip Kotler – Marketing Management
2. William J. Stanton & Charles Fulrell – Fundamentals of Marketing
3. Subroto Sen Gupta – Cast in Advertising and Communication Management in India

Note : Practical Exam will be Conducted in form of Presentation of Visuals either on MS Power Point on Poster and viva External Examiner will be appointed by University.



B.Com. Part – 1
Vocational Course
(Advertising Sales Promotion & Sales Management)

Paper – II Advertising

M.M. 40

UNIT-1

Definition Objectives & Functions of Advertising importance of Advertising in modern Marketing Role of Advertisement in National economy Classification of Advertising Commercial and non-Commercial Advertising Advertising as a Component of Marketing mix.

UNIT-2

Stimulation Primary demand and Selective demand Classified and display Advertising Building of Advertising Programme. Setting of Advertising objectives Comparative Advertising co-operative advertising.

UNIT-3

Setting of Advertising Budget Budgeting Procedure, Approaches to determine the size of Budget Controlling of the Budget Factors affecting the advertising Expenditure in a company Quota Sel and Administrating.

UNIT-4

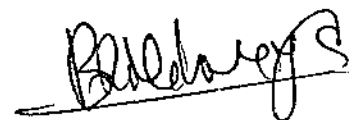
Message preparation in an effective Advertising Copy The rational of Testing Optimum Recogn Recall Elements of a Print Copy Headlines Illustrations Body Copy Slogan logo Seal of Approva Role of Colon

UNIT-5

Advertising Agency Function of a Modern Agency Functions of advertising Manager Elements of a Broadcast Copy Copy of direct mail.

Suggested Readings

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|-----------------------------|---|
| 1. Wright Winters & Zeiglas | - Advertising Management |
| 2. Duna & Darban | - Advertising its role in modern Marketing |
| 3. Mahendra Mohan | - Advertising |
| 4. Philip Kotler | - Marketing Management |
| 5. Subroto Sen Gupta | - Cast in Advertising and Communication Management in India |



B.Com. Part – 1
Vocational Course
(Tax Procedure & Practice)

Paper – I Indian Tax System and Income tax Law

M.M. 40

UNIT-1

Meaning of Tax salient Feature of Indian Tax System Merits & Demerits of Indian Tax System
Distribution of revenue between Central & State Direct & indirect Taxes Meaning Merits &
Demerits of Direct & Indirect Taxes.

Direct and Indirect Taxes of Central Govt. Basic knowledge of Income Tax. Wealth Tax
Service Tax Expenditure tax 1981 Central Excise Custom Duty Central Sales Tax.

UNIT-2

Income Tax Introduction and Salient Feature of Indian Income tax Act. 1961 Definitions
Residential Status Income which do not form part of total income.

Various Heads of Income Computation of Taxable Income From Salaries.

UNIT-3

Computation of taxable Income From House Property Profit and gain from Business and
Profession.

UNIT-4

Computation of taxable Income Form Capital Gain Income From other Sources Income of
other Persons includible in assesses Total Income Set off and carry forward of losses.

UNIT-5

Deduction from Gross Total Income under chapter VI A Computation of total Income and
Computation of tax Liability (Individuals).

Practical Knowledge :

1. Computation of Income of Individual in the prescribed Form.
2. Filing of Return in the prescribed form.

Note -

Examinees are required to fill up above forms in the standardised forms available for this
purpose during viva. Forms should be supplied by the examination Centre.

Suggested Books –

1. Indian Tax System and Tax Law – Prof. Shripal Saklecha & Nectu Jain
2. Income Tax law and Accounts – Dr. H.C. Mehrotra & Goyal

Baldev Singh

B.Com. Part – 1
Vocational Course
(Tax Procedure & Practice)

Paper II - Income Tax Procedure & Practice

M.M. 40

Unit – 1

Outline of provisions and rules of various heads of income and computation of taxable income (Practical Problems) set off and carry forward of losses Special study of deduction under section 80-C

आय के विभिन्न शीर्षकों के प्रावधानों एवं नियमों की रूपरेखा एवं करयोग्य आय की गणना संबंधी व्यावहारिक समस्याएं। हानियों की पूर्ति एवं उन्हें आगे ले जाना। धारा 80-सी के अंतर्गत प्राप्त कटौती का विशेष अध्ययन।

Unit – 2

Income tax Rates Applicable for various Categories of assesses Computation of taxable income and tax liability of individual and Hindu Undivided family.

विभिन्न श्रेणी के करदाताओं पर लागू आयकर की दरें। व्यक्ति करदाता एवं हिन्दू अविभाजित परिवार करदाताओं की करयोग्य आय की गणना संबंधी प्रावधान एवं कर दायित्व का कर निर्धारण।

Unit – 3

Computation of total income and tax liability of Partnership Firm

साझेदारी फर्म की कुल आय एवं कर दायित्व की गणना।

Unit – 4

Advance payment of tax deduction of tax at Source (TDS) Compulsory obligation to get Permanent Account Number (PAN) and its procedure. Provisions and rules relating to preparation of Income Tax Return Prescribed return form and their presentation in case of various categories of assesses. Electronic Form.

कर का अग्रिम भुगतान उदगम स्थान पर कर की कटौती। स्थायी संख्या प्राप्त करने की अनिवार्यता एवं प्रक्रिया। आयकर विवरणी तैयार करने संबंधी प्रावधान एवं नियम। विभिन्न श्रेणी के करदाताओं के लिए लागू प्रारूप एवं उनकी प्रस्तुति। ई-फार्म।

Unit – 5

Procedure for assessment Various types of assessment Rectification of mistakes. Income tax authorities and their powers appeal and Revision penalty and punishment.

Importance of measures of tax planning from income tax point of view tax planning for individuals.

कर निर्धारण की प्रक्रिया। कर निर्धारण के प्रकार। भूल – सुधार। आयकर पदाधिकारी और उनकी शक्तियाँ। अपील एवं पुनर्विचार। अर्धदण्ड एवं सजा।



Note :

In this Paper 70% shall be numerical Questions and 30% shall be theoretical question
इस प्रश्नपत्र में 70 प्रतिशत एवं 30 प्रतिशत सैद्धान्तिक प्रश्न होंगे।

(Practical knowledge) : व्यावहारिक ज्ञान

1. Fill up the prescribed format of income tax return.
आयकर विवरण के अधिकृत प्रारूपों की पूर्ति ।
2. Filing of the various forms in respect of TDS From employers.
उदगम स्थान पर कर की कटौती के संबंध में नियोक्ता की ओर से विभिन्न फार्म्स की पूर्ति ।

Suggested Readings

1. Income Tax Law and Account : Dr. H.C.Mehrotra and Goyal
2. Indian Tax System and Income Tax Law : Prof.Shripal saklecha
3. Income Tax : Dr. Kamlesh Bhandari

