

आयकर (Income Tax)

Unit I. आयकर की विशेषताएँ। महत्वपूर्ण परिभाषाएँ - आय, सकल कुल आय, कुल आय, कर-निष्पत्ति वर्ष, जन वर्ष। निवास स्थान का निष्पत्ति एवं करदायित्व पर प्रभाव, कर मुक्त आयें - कृषि आय के विशेष सम्बन्ध सहित।

Features of income tax, important definitions - income, Gross total income, Assessment year, previous year. Determination of Residential status and impact on tax liability. Exempted incomes with special reference to agricultural income.

Unit II वेतन एवं प्रकाश सम्पत्ति से आय विधियों के अंगीकृत योग्य आय की गणना।

Computation of taxable income under the head salary Salaries and income from house property.

Unit III व्यापार से ~~कर योग्य आय की गणना~~ ^{अथवा} ~~कर योग्य आय की गणना~~ ^{एवं} ~~कर योग्य आय की गणना~~ ^{पैदा} कर योग्य आय की गणना, पूंजीलाभ, अन्य साधनों से आय

Computation of taxable income from business or profession. Capital Gains. Income from other sources.

Unit IV हाजिरों की शर्तों और उन्हें आगे ले जाना। सकल कुल आय में से कटौतियाँ - धारा 80C, 80D, 80DD, 80E, 80IA एवं 80IB के विशेष सम्बन्ध सहित।

Set off and carry forward of losses. Deductions from Gross total income - with special reference to section ~~80C~~ 80C, 80D, 80DD, 80E, 80-IA and 80-IB.

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Q.21 V व्यक्तियों की कुल आय (करयोग्य आय) की गणना की जाएगी। व्यक्तियों के कर योग्य आय की देरी। व्यक्तियों की कुल आय की गणना है ~~कर योग्य आय~~ एवं देयकर की गणना।

procedure for computation of total income (taxable income) of individuals. Income tax rates applicable for individuals computation of total income and tax payable.

टिप्पणी: प्रश्नपत्र में कम से कम 70% अंकों के प्रश्नों का उत्तर देना चाहिए।
 Some practical problems should be asked at least 70% of maximum marks in the examination.

अभ्युक्तिय प्रश्न -

आयकर - श्रीपाल सकलेन्या

Income Tax - Shripal Saklecha & Anit Saklecha

आयकर विभाग एवं लेख - डॉ. मोहरीका एवं गोयक

आयकर - डॉ. कनकेरा भाणारी

प्रश्न

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Proposed Syllabus 2011

B.Com. Hons. V Sem.

Subject : Marketing Concepts & Consumer Behaviour

M.M. : 100

Course Objective :

To enhance the knowledge of Marketing concepts, product, price & consumer behaviour in the students because Marketing is very important field in today's scenario.

COURSE CONTENTS

UNIT - I

- Basics Of Marketing, Meaning & Definition Of Market & Marketing, Nature Scope & Importance Of Marketing.
विपणन के आधारभूत तत्व, बाजार और विपणन का अर्थ व परिभाषा, विपणन की प्रकृति क्षेत्र व महत्व
Marketing Concepts:
विपणन की अवधारणायें

UNIT - II

- Consumer Behaviour : Nature, scope and significance types of consumers, Factors influencing consumer behaviour
उपभोक्ता व्यवहार: प्रकृति, क्षेत्र, महत्व उपभोक्ताओं के प्रकार: उपभोक्ता व्यवहार को प्रभावित करने वाले घटक
- Market Segmentation: Concept & Importance, Basis for Market Segmentation
बाजार विभक्तिकरण: अवधारणा एवं महत्व, बाजार विभक्तिकरण के आधार ।

UNIT - III

- Development of Marketing Strategies & Plans, Marketing & Customers Values & Satisfaction,
विपणन नीतियों का विकास तथा नियोजन, विपणन एवं उपभोक्ता मूल्य व संतोष ।

UNIT - IV

- Product: Concept of product, consumer & Industrial Goods, Product Planning & development, packing role and functions, brand and functions, Brand name and trade mark, After sales service, Product life cycle. उत्पाद की अवधारणा,

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उपभोक्ता एवं औद्योगिक-उत्पाद, उत्पाद नियंत्रण एवं विकास, पैकिंग की भूमिका, ब्रांड एवं ट्रेडमार्क विक्रयोपरान्त सेवा, उत्पाद जीवन चक्र।

UNIT - V

➤ Price: Concept of price; price v/s cost; Importance of price in marketing
Importance of price in marketing mix; factors affecting price of a product or service; pricing policies.

मूल्य की अवधारणा: मूल्य बनाम लागत, विपणन में मूल्य की भूमिका विपणन मिश्रण में मूल्य की भूमिका, उत्पाद या सेवा के मूल्य को प्रभावित करने वाले तत्व, मूल्य नीतियाँ।

Suggested Reading:

1. Consumer Behaviour & Marketing Research – Nair Suja, Himalaya Publication.
2. Consumer Behaviour & Marketing Communication ; Kazmi S.N., Excel Books.
3. Consumer Behaviour & Barta, Excel Books.

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B.Com (Hons.) V Sem.
Subject: AUDITING

Unit I :-

Introduction, Meaning & objectives, Fraud, Errors. Basic principles and techniques.
Classification of audit.

Unit-II:-

Audit programme: Audit programme, Audit books .Auditor's working books .Test
Checking, Routine checking.

Unit-III:-

Auditing planning: Internal control, internal check & Internal audit .Vouching &
verification of assets and liabilities.

Unit -IV :-

Company Auditors: Qualifications and disqualifications, Appointment, Removal.
Remuneration, Rights Duties & Liabilities.

Unit-V:-

Recent trends in auditing, Basic consideration of audit in EDP environment.

Suggested readings:

Tandon B.N.

Principles of Auditing, S.chand & company
New Delhi.

Sharma T.R.

Auditing Principles & problems Sahitya
Bhavan, Agra.

Awasthi & Tripathi

Auditing, (M.P. Hindi Granth Academy)

Dr. S.M. Shukla

Auditing, Sahitya Bhavan, Agra.

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[Max.Marks: 50]

Mini.Marks: 17

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Value Added Programme

1. Personality Development

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In this era of continuous improvement and competition, development of the students' overall personality, thereby enhancing their career prospects is the major objective behind including this subject.

Specific objective for the students

- Develop effective communication skills (spoken and written).
- Develop effective presentation skills.
- Conduct effective business correspondence and prepare business reports which produce results.

2. Group Discussions and Personal Interview

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To face the world they are being prepared for GD / PI. These sessions are videotaped and later played back so that the students can see for themselves if their verbal and non-verbal messages are in synchrony and make for meaningful communication. For the practice sessions in personal interviews, industry experts are invited to be on the interview panels. Feedback is given to the students later for a realistic understanding of industry expectations.

3. Resume writing

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To show the qualifications and skills of students in a presentable format, resume writing skill is being taught. So that a student is able to prepare a confined resume of himself.

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