

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

**CLASS- B.Com. V Sem.**  
**GROUP – Account Group**

**SUBJECT- Income Tax Law & Practice**

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	General Introduction of Indian Income Tax Act, 1961.	
07 Aug 14 – 12 Aug 14		Basic Concepts: Income, Agriculture Income,	
13 Aug 14 - 18 Aug 14		Casual Income Previous Year,	
19 Aug 14 - 24 Aug 14		Assessment Year, Gross Total Income,	
25 Aug 14 - 31 Aug 14		Total Income, Person Assesses,	
01 Sep 14 - 06 Sep 14		Residential Status and Tax Liability,	
07 Sep 14 – 12 Sep 14		Exempted Income.	
13 Sep 14 - 18 Sep 14	II	Income from Salary,	
19 Sep 14 - 24 Sep 14		Income from house property.	
25 Sep 14 - 30 Sep 14	III	Income from Business and Profession,	
01 Oct 14 - 06 Oct 14		Capital Gains,	
07 Oct 14 – 12 Oct 14		Income from other Sources.	
13 Oct 14 - 18 Oct 14	IV	Set off and Carry forward of Losses, Deductions from Gross Total Income,	
19 Oct 14 - 24 Oct 14		Clubbing of income,	
25 Oct 14 - 31 Oct 14		Computation of Total Income and Tax Liability of an Individual	
01 Nov 14 - 06 Nov 14	V	Assessment Procedure,	
07 Nov 14 – 12 Nov 14		Tax deducted at Source,	
13 Nov 14 - 18 Nov 14		Advance Payment of Tax,	
19 Nov 14 - 24 Nov 14		Income Tax Authorities,	
25 Nov 14 - 30 Nov 14		Appeal, Revision and Penalties.	

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

CLASS- **B.Com. V Sem.**

SUBJECT- **Management Accounting**

GROUP - **Management Group**

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Management Accounting: Meaning, Nature, Scope and functions of management accounting,	
07 Aug 14 – 12 Aug 14		Role of management accounting in decision making,	
13 Aug 14 - 18 Aug 14		Management accounting vs. financial accounting and cost accounting.	
19 Aug 14 - 24 Aug 14		Tools and techniques of management accounting.	
25 Aug 14 - 31 Aug 14	II	Financial statement: Meaning, Limitations of financial statements,	
01 Sep 14 - 06 Sep 14		Objectives and methods of financial statements analysis, Ratio analysis,	
07 Sep 14 – 12 Sep 14		Classification of ratios - Profitability ratios, Turnover ratios and Financial ratios,	
13 Sep 14 - 18 Sep 14		Advantages of ratio analysis,	
19 Sep 14 - 24 Sep 14		Limitations of accounting ratios.	
25 Sep 14 - 30 Sep 14	III	Fund Flow Statement,	
01 Oct 14 - 06 Oct 14		Cash Flow Statement (As per Indian Accounting Standard-3)	
07 Oct 14 – 12 Oct 14	IV	Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy,	
13 Oct 14 - 18 Oct 14		Change of product mix, Pricing, Break even analysis,	
19 Oct 14 - 24 Oct 14		Exploring new markets, Shutdown decisions.	
25 Oct 14 - 31 Oct 14	V	Budgetary Control: Meaning of budget, Objectives, Merits and limitations,	
01 Nov 14 - 06 Nov 14		Types of budget : Cash budget and Flexible budget.	
07 Nov 14 – 12 Nov 14		Concept of Management Audit,	
13 Nov 14 - 18 Nov 14		Responsibility Accounting.	
19 Nov 14 - 24 Nov 14		Management Reports,	
25 Nov 14 - 30 Nov 14		Types of reports and quality of good report.	

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

**CLASS- B.Com. V Sem.                      SUBJECT - Computer Networks & E- Commerce**  
**GROUP – Computer Application**

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Communication and network concepts: Evolution of Networking, uses of computer networks,	
07 Aug 14 – 12 Aug 14		Direction of Transmission : Simplex, Half Duplex, Full Duplex, switching techniques.	
13 Aug 14 - 18 Aug 14		Reference Models: OSI Reference Model, TCP/IP Reference Model,	
19 Aug 14 - 24 Aug 14		Comparison of the OSI and TCP/IP Reference Models.	
25 Aug 14 - 31 Aug 14	II	Physical Layer: Guided Transmission media- twisted pair cable, coaxial cable, optical fiber,	
01 Sep 14 - 06 Sep 14		Wireless Transmission -infrared, radio link, microwave link and satellite link. Network devices:Modem-working and Characteristics,	
07 Sep 14 – 12 Sep 14		Ethernet Card, Network Interface Card, Bridger, HUB, Routers, Repeater, Switch, Gateways.	
13 Sep 14 - 18 Sep 14		Different Topologies: Bus, Star, Ring, Tree, Mesh, Hybrid, Concepts of LAN, WAN, MAN. Network Security Concepts: Cyber Law, Firewall, Cookies, Hackers and Crackers.	
19 Sep 14 - 24 Sep 14	III	Data link layer: data link layer design issues, Error Detection and Correction, Elementary data link protocols.	
25 Sep 14 - 30 Sep 14		Medium access control sub layer: IEEE standards 802 for LANS and MANS.	
01 Oct 14 - 06 Oct 14		Network layer–Network layer Design issues, Routing algorithms, Inter networking, Network layer in the Internet.	
07 Oct 14 – 12 Oct 14		Transport layer-The Transport Service, Transport protocols. The Application layer-DNS, Email, www	
13 Oct 14 - 18 Oct 14	IV	E- Commerce: what is E–Commerce, Brief history of E-Commerce, advantages & disadvantages E-Commerce, area of E-Commerce,	
19 Oct 14 - 24 Oct 14		Inter organizational E-Commerce Intra Organizational E-Commerce and Consumer to Business Electronic Commerce,	
25 Oct 14 - 31 Oct 14		Architectural framework, Network infrastructure for E-Commerce, Access Equipment, Electronic Payments – Overview of Electronics payments,	
01 Nov 14 - 06 Nov 14		Digital Token based Electronics payment system, smart cards, credit card, debit card based EPS, Home Banking, online banking.	
07 Nov 14 – 12 Nov 14	V	Mobile Commerce : Introduction, Growth, Success stories of mobile commerce,	
13 Nov 14 - 18 Nov 14		Technologies for M. C. WAP & its basics, WAP Programming Model,	
19 Nov 14 - 24 Nov 14		Other wireless Technology, GSM V/s CDMA,	
25 Nov 14 - 30 Nov 14		Security issues, M-commerce in India.	

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

CLASS- B.Com. V Sem.

SUBJECT- (B) Principle of Marketing

GROUP – Economics Group

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing,	
07 Aug 14 – 12 Aug 14		Marketing Concept : Traditional and modern, Selling Vs. marketing,	
13 Aug 14 - 18 Aug 14		Marketing Mix,	
19 Aug 14 - 24 Aug 14		Marketing Environment.	
25 Aug 14 - 31 Aug 14	II	Consumer Behaviour and Marketing Segmentation: Nature,	
01 Sep 14 - 06 Sep 14		Scope and Significance of consumer behavior,	
07 Sep 14 – 12 Sep 14		Market Segmentation concept and importance.	
13 Sep 14 - 18 Sep 14		Bases for market segmentation.	
19 Sep 14 - 24 Sep 14	III	Product: Concept of product, consumer and industrial goods;	
25 Sep 14 - 30 Sep 14		Product planning and development, Packaging role and functions,	
01 Oct 14 - 06 Oct 14		Brand name and trade mark; After sales service;	
07 Oct 14 – 12 Oct 14		Product life cycle concept.	
13 Oct 14 - 18 Oct 14	IV	Price: Importance of price in the Marketing Mix, Factors affecting price of product/service,	
19 Oct 14 - 24 Oct 14		Discounts and rebates. Distribution Channels and Physical Distribution: Distribution channels-concept and role;	
25 Oct 14 - 31 Oct 14		Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler;	
01 Nov 14 - 06 Nov 14		Physical distribution of goods; Transportation, Warehousing	
07 Nov 14 – 12 Nov 14	V	Sales Promotion: Methods of promotion; Optimum Promotion Mix;	
13 Nov 14 - 18 Nov 14		Advertising media-their relative merits and limitations; Characteristics of an effective advertisement;	
19 Nov 14 - 24 Nov 14		Personal selling; Selling as a career;	
25 Nov 14 - 30 Nov 14		qualities of a successful sales person; Functions of salesman.	