



UNIVERSITY OF RAJASTHAN

JAIPUR

SYLLABUS

B.Com. Part –III

Examination 2024

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B.Com. (Pass) Course

SCHEME OF EXAMINATION

The number of papers and the maximum for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory part as well as the practical part of a subject paper, wherever prescribed, separately classification of successful candidates shall be as follows :

First Division 60%	} Of the aggregate marks prescribed at (a) Part-I Examination, (b) Part-II Examination (c) Part-III Examination, taken together
Second Division 48%	

All the rest shall be declared to have passed the examination if they obtain the minimum pass marks in each subject, viz., 36% No division shall be awarded at the Part-I and Part-II examination.

CONTENTS

1. Accountancy and Business Statistics	5
2. Business Administration	18
3. Economics Administration and Financial Management	25
Additional Optional Subjects	
1. Textile Craft	34
2. Garment Production and Export Management	44
Add – on Subjects	
1. Computer Applications	47
2. Tax Procedure and Practice	47
3. Principles and Practice of Insurance	53
4. Office Management and Secretarial Practice	55
5. Advertising Sales Promotion and Sales Management	57
6. Tourism and Travel Management	59
7. Foreign Trade Practice and Procedure	60
8. Tourism	63
9. Principles and Practice of Banking and Insurance	64
10. Foreign Trade Procedure	66

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B.Com Part- III Examination

Distribution of Marks

S.No	Name of the Subject/Paper	Duration Hours	Max Marks	Min. Pass Marks
1.	Accounting & Business Statistics			
	Paper-I Auditing & Management Accounting	3	100	36
	Paper-II Optional (Any one of the following)			
	Paper-II (1) Advanced Accountancy	3	100	36
	Paper-II (2) Advanced Cost Accounting	3	100	36
	Paper-II (3) Advanced Business Statistics	3	100	36
	Paper-II (4) Cost ^{and} Management Audit	3	100	36
	Paper-II (5) Direct Tax	3	100	36
	Paper-II (6) ^{and} Income INDIAN AND SERVICE TAX	3	100	36
	Paper-II (7) Computerized Accounting (For Regular Students only)	3	100	36
2	Business Administration			
	Paper-I Functional Management	3	100	36
	Paper-II Optional (Any one of the following)			
	Paper-II (1) Advertising & Sales Management	3	100	36
	Paper-II (2) E-Commerce	3	100	36
	Paper-II (3) Insurance	3	100	36
	Paper-II (4) Industrial Laws	3	100	36
	Paper-II (5) Organizational Behaviour	3	100	36
3.	Economics Administration & Financial Management			
	Paper-I Rural Development & Cooperation	3	100	36
	Paper-II Optional (Any one of the following)			
	Paper-II (1) Business Budgeting	3	100	36
	Paper-II (2) Public Economics	3	100	36
	Paper-II (3) International Finance	3	100	36
	Additional Optional Subjects			
4	Textile Craft			
5	Garment Production & Fashion Merchandising			

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Add-on Subjects :

1. Computer Application
2. Tax Procedure and Practice
3. Principles and Practice of Insurance
4. Office Management and Secretarial Practice
5. Advertising Sales Promotion and Sales Management
6. Tourism and Travel Management
7. Foreign Trade Practices and Procedures
8. Tourism
9. Principles and Practice of Banking and Insurance
10. Foreign Trade Procedure

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B.Com. Part III (Pass Course)

Paper I (Compulsory)

Auditing and Management Accounting

TIME: 3 hour

Max. Marks-100

Min. Marks 36

Note: There will be five question in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit – I

Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-Keeping Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Type of Audit.

Internal Control Measures.

Audit Programme.

Unit – II

Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification).

Company Auditor: Appointment, Removal and Remuneration.

Unit – III

Company Auditor: Audit and Auditors (brief Knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.

Company Audit, Audit Report and Certificates.

Unit – IV

Management Accounting: Meaning, Nature, Objectives, Scope and functions.

Capital Structure: Determinants and Theories.

Leverages: Operating, Financial and Combines.

Unit – V

Financial Statement Analysis: Meaning, nature, importance and techniques of financial analysis: Comparative Statements, Common Size Statement and Trend Analysis.

Ratio Analysis: Preparation of Income Statement and Balance Sheet on the Basis of Ratio.

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. H.S. Khandelwal: Auditing.
2. T.R. Sharma: Auditing.
3. Batty J: Management Accountancy.
4. Manmohan & Goyal: Principles of MagementAccounting.
5. Jain and Khandelwal: Auditing and Management Accounting.
6. Maheshwari S. N: Management Accounting and Financial Control.
7. M.R. Agarwal: Management Accounting.
8. C.P. Jain & HS Khandelwal: Auding& Management Accounting.

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B.Com. Part III (Pass Course)

ABST Optional Paper I

Advanced Accountancy

TIME: 3 hour
Min. Marks 36

Max. Marks-100

Note: There will be five question in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit – I

Departmental Accounts.
Branch Accounts including Foreign Branch.

Unit – II

Investment Accounts
Royalty Accounts

Unit – III

Accounts of Holding and Subsidiary Companies.

Unit – IV

Amalgamation of Companies (excluding inter company holdings)
Internal Reconstruction (without scheme)

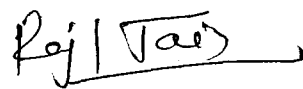
Unit – V

Liquidation of Companies : procedure contributories, statement of affairs, deficiency Accounts,
Liquidator and receivers Final Statement of Account
Double Account System (Excluding accounts of electricity supply companies)

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1 R.L. Gupta; Advance Accounting
- 2 Shukla, Grewal; Advanced Accountancy
- 3 Agarwal, Sharma; Advanced Accounting
- 4 Sehgal and sehgal; Advanced Accounting Vol. II


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B Com.Part III (Pass Course) :

Optional Paper-II

Advance Cost Accounting

Time : 3 hours

Max. Marks.100

Min. Marks 36

Note: There will be five question in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit-I

Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence. Accounting Treatment and Control of Administrative, Selling and Distribution Ovrthead, Research and Development Costs. Learning Curve Theory

Unit-II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting.

Unit-III

Process Costing : Accounting treatment of losses during processing, inter-process profit. By Product and Joint-Product. Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for inter-firm Comparison.

Unit-IV

Meaning of concept of Marginal Costing : Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing; Production decisions based on Marginal Costing (Make or Buy, Manual or Machine, Key Factor based product mix only)

Unit-V

Marketing decisions and other decision based on Marginal Costing (Own or lease, repair or replace, now or later, shut down or continue only) Standard Costing (sales & overhead) ✓

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Maheswari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi
2. Praxad N.K : Principles and Practice of Cost Accounting
3. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratanam P.V. : Costing Adviser (Kitab Mahal)
5. Ravi M. Kishor : Cost Accounting Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting



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B.Com. Part III (Pass Course)

ABST Optional Paper III

Advanced Business Statistics

TIME: 3 hour
Min. Marks 36

Max. Marks-100

Note: There will be five question in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit – I

Analysis of time series : Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, Multiple correlation and regression.

Unit – II

Theory of probability: Elementary problems based on permutations and combinations, additive and multiplicative rules. Bays Theorium:

Unit – III

Theoretical Frequency Distributions : Binomial, Poisson and Normal distribution, Moments & Kurthosis

Unit – IV

Sampling: Meaning, Sample of attributes and variables, Test of significance, large samples and small samples, t-test, and chi-square test.

Unit – V

Analysis of variance: One way and two way classifications, design of experiment. Statistical quality control

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Matur, Khandelwal, Gupta: Business Statistics
2. Kailash Nath Nagar : Business Statistics
3. S.P. Gupta – Statistical Methods
4. Sancheti & Kapoor- Statistical Methods

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ABST Optional Paper IV

Cost and Management Audit

TIME: 3 hour
Min. Marks 36

Max. Marks-100

Note: There will be five question in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit – I

Cost Audit; Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between Statutory Audit and Cost Audit, Application of Cost Accounting Standards, Cost Auditor and Professional Ethics.

Unit – II

Cost Audit Programme, Cost Accounting Records Rules, Verification of Cost Records and Reports.

Unit – III

Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service, Peer Review.

Unit – IV

Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit, Purpose/objects, Scope, Aspects, Techniques and Procedures of Management Audit, Review of Management Functions: Production, Distribution, Development, Personnel and Industrial Relations, Research and Development, Cost Accounting and Finance and General Management Functions.

Unit – V

Review of Purchasing Operations, Review of Manufacturing Operations, Appraisal of Management Decisions, Corporate Social Audit.

Books Recommended:

1. Chaudhary D: Management Audit and Cost Audit,
2. Ramanathan: Cost and Management Audit,
3. Rose T.G.: Management Audit
4. Kamal Gupta: Contemporary Audit
5. Saxsena&Vasisth : Cost & Management Audit.

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ABST Optional Paper V

Direct Tax

TIME: 3 hour
Min. Marks 36

Max. Marks-100

Note: There will be five question in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit –I

Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund Procedure or E filing or return

Unit –II

Assessment of Trust, Assessment of Local Authorities

Unit –III

Assessment of Non- residents and Representative Assessee.

Advance Ruling, Double Taxation Relief and Foreign Collaboration

Unit –IV

Assessment of Co-operative Societies

Penalties and Prosecutions, Appeal, Revision and Tax Authorities

Unit –V

Assessment of Companies

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Singhanian V.K : Direct Taxes
2. Girish Ahuja : Direct Taxes
3. Lal B.B. : Income Tax Law and Practice
4. Lakhotia R.N : Assessment of Companies and their officers
5. Patel & Choudhary : Corporate Tax

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B.Com. Part III
ABST Optional Paper VI
GOODS AND SERVICES TAX

TIME: 3 hour
Min. Marks 36

Max. Marks-100

Unit –I

Introduction of GST, IGST Act, 2017. Definition, Benefits, Constitutional Aspects and Legal Framework of GST Including CGST, IGST, SGST and UTGST.

Unit –II

Identification of Nature of Supply- Inter State and Intra State Supply, Composite and Mixed Supply, Continuous Supply and Zero Rated Supply, Taxable and Non- taxable Supply, Exemptions, Composite Scheme of GST, Applicable Rates of GST.

Unit –III

Concept Relating to Input Tax Credit and Computation of Input Tax Credit.

Unit –IV

Procedure of Registration Under GST, Maintenance of Books and Records, Filing of Returns, Computation of GST, Payment of Tax, Reverse Charge, Refund of Tax.

Unit –V

Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search, Seizure, Provisions with Respect to offences and Penalties.

Books Recommended:

1. Nitya tax associates:Basics of GST, Taxman, Delhi.
2. Dr. Harsh Vardhan :Goods & Service Tax, Bharat Publication, Delhi
3. Shah and Mangal :Goods and Service Tax, RBD, Jaipur
4. Goods and Service Tax : P.C. Publications, Jaipur.
5. Bangar and Bangar :Beginor's guide to GST, Aadhya Publication, Allahabad.

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ABST Optional paper – VII

Computerized Accounting

(Theory- 50 Marks and Practical 50 Marks For Regular Students only)

Unit –I

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements, Manual Accounting v/s Computerized Accounting, Accounting with Tally: Introduction, Company Creation, Company Features and Configurations.

Unit –II

Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting vouchers, Accounting Voucher Entry. Use of Excel in Accounting.

Unit –III

Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock Items, Inventory Vouchers, Inventory Voucher Entry of Invoicing, GST Tax Calculations, Input Tax Credits, GST Returns.

Unit –IV

Financial Report Generation Through Tally, Accounting Through DBMS (Data Base Management System).

Unit –V

Technological Advantages of Tally: Security Controls, Backup and Restore, Export and Import of Data & Printing Reports.

Practical

Syllabus will cover above topics. Practical will be conducted by Internal as well as external examiner. External Examiner Will be Appointed by the University.

Books Recommended:

- Tally, Shridharan, Narmadha Publications.
- Tally, ERP 9 With GST, Tally Education Pvt. Ltd.

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Paper-II Optional Papers

Paper- II (1)	Advanced Accountancy
Paper- II (2)	Advanced Cost Accounting
Paper- II (3)	Advanced Business Statistics
Paper- II (4)	Cost and Management Audit
Paper- II (5)	Direct Tax
Paper- II (6)	Goods and Service Tax
Paper- II (7)	Computerised Accounting (Theory- 50 Marks and Practical 50 Marks For Regular Students only)

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B.Com Part III-
Business Administration
Paper I Functional Management

Unit I

Meaning, Scope, Role and Functions of Human Resource Management, Organisation of Human Resources Department, Human Resource Planning, Recruitment, Selection, Placement and Induction.

Unit II

Job Analysis, Job Enlargement and Job Enrichment, Training and Development, Performance Appraisal and Merit Rating.

Unit III

Marketing-Meaning, Evolution, Modern Concept, Scope and Importance, Product Planning and Development; Marketing Research; Channels of Distribution; Pricing Policies and Strategies.

Unit IV

Finance Functions; Importance and Scope of Financial Management; Functions and Role of Finance Manager; Financial Planning and Capital Structure; Sources of Finance; Working Capital and its Sources.

Unit V

Meaning, Nature, Scope and Importance of Production Management; Production Process, Production Planning and Control; Quality Control; Product Design and Product Research; Meaning, Scope and Functions of Materials Management; Inventory Planning and Control.

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Books Recommended:

1. Gupta C.B. : Human Resource Management, Sultan Chand and Sons, New Delhi
2. P. Subba Rao: Essentials of HRM and Industrial Relations
(Himalaya Publishing House)
3. Butta, E.S. : Modern Production Management
4. Dutta, S. K. : Materials Management
5. Gopal Krishanan and Sonderiam : Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, शर्मा, सुराणा : मानव संसाधन प्रबन्ध (रमेश बुक डिपो)
8. जी.एस. सुधा : क्रियात्मक प्रबन्ध (रमेश बुक डिपो)
9. भद्रादा, पारवाल : विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)
10. अग्रवाल, अग्रवाल : वित्तीय प्रबन्ध (रमेश बुक डिपो)
11. पौरवाल, सुथार : उत्पादन प्रबन्ध (रमेश बुक डिपो)
12. पौरवाल, सुथार : सामग्री प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)

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Paper II Optional Paper

1. Advertising and Sales Management

Unit I

Advertising Concepts; Objectives and Significance of Advertising; DAGMAR Approach; 5M Model; Types of Advertising.

Unit II

Advertising Budget, Advertising Campaign Planning; Advertising Message.

Unit III

Advertising Media Planning; Reach, Frequency, Media Scheduling, Factors Affecting Selection of Media; Measuring Advertising Effectiveness; Advertising Agency- Structure and Functions.

Unit IV

Role of selling in a Planned Economy; Selling as a Career; Qualities of a Salesman; Product Knowledge; Effective Speaking, Customer Relations; Sales Organisation; Recruitment and Selection of Salesman; Training, Motivation, Remuneration of Salesman.

Unit V

Planned Selling Approach- steps involved; sales call; sales Forecasting, Sales Quotas and Territories; Consumer Psychology; Buying Motives, Control of Sales Operations; Salesman's Reports; Meeting Selling Costs and Sales Cost Control.

Books Recommended:

1. Batra, Myres and Akar: Advertising Management, Prentice Hall of India, New Delhi
2. Chunawalla and Sethia: Foundations of Advertising, Himalaya Publishing House, New Delhi
3. S. Shyam Prasad & Sumit Kumar: Advertising Management, Ramesh Book Depot, Jaipur

४ आर. एस. नीलखा विक्रय सवर्धन एवं विक्रय प्रबन्ध (रमेश बुक डिपो)

५ जी. एस. सुधा विक्रय सवर्धन एवं विक्रय प्रबन्ध (रमेश बुक डिपो)

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Optional Paper

2. E-Commerce

Unit I :

Meaning, Characteristics, Origin, Process, Key Drivers of E-Commerce, Elements, Traditional Commerce Vs E-Commerce, Benefits, Standards, Technologies, E-Commerce Models, Mobile Commerce, Barriers to E-Commerce.

Unit II :

Internet and E-Commerce, Networking-LAN, WAN, Business Uses of Internet, www, Protocols, Intranet and Internet, Multimedia Application. Hardware and Software.

Unit III :

Electronic Payment Systems- Methods, Security Issues, Electronic Banking, Electronic Stock Trading.

Unit IV :

Data Warehousing, Client-Server Computing, Data Mining, Website Management - Steps.

Unit V :

ERP - Meaning, Functions, SAP Applications, Business Intelligences, Ethics, Security and E-Governance.

Books Recommended:

1. C.S. Rayudu: E-Commerce and E-Business, Himalaya Publishing House.
2. V.D. Dudeja: Information Technology : E Commerce & E-Business, Commonwealth Publisher, New Delhi
3. B. Bhasker: Electronic Consumer Framework- Technologies and Applications, Tata McGraw-Hill
4. Parag Diwan and Sunil Sharma: Electronic Commerce A Managers Guide to E-Business, Vanity Books International, New Delhi

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Optional Paper

3. Insurance

Unit I :

Insurance: An Introduction, Risk Management and Insurance, Principles of Insurance Contract, Types of Insurance Contract.

Unit II :

Fire Insurance, Marine Insurance, Life Insurance, Development of Life Insurance in India.

Unit III :

Life Insurance Corporation of India, Life Insurance Agents, Life Insurance Plans, Life Insurance Selling and underwriting.

Unit IV :

Premium Calculation in Life Insurance, Settlement of Claims in Life Insurance, General Insurance, The General Insurance Corporation of India.

Unit V :

Liberalisation and Insurance, The Insurance Act, 1938; The Insurance Regulatory and Development Authority (IRDA), Prospects and Challenges in Insurance Sector.

Books Recommended :

1. Mishra, M.N.: Principles & Practice of Insurance, S.Chand & Company, New Delhi.

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B.COM. Part IIIrd

Optional Paper

4. Industrial Laws

Unit I :

The Factories Act, 1948; The Payment of Wages Act, 1936.

Unit II :

The Minimum Wages Act, 1948.

The Indian Trade Union Act, 1926.

Unit III :

The Industrial Disputes Act, 1947

The Payment of Bonus Act, 1965

Unit IV :

Workmen's Compensation Act, 1923.

Employees State Insurance Act, 1948.

Unit V :

Employee's Provident Fund and Miscellaneous Provision Act, 1952.

Gratuity Act, 1972. Maternity Benefit Act, 1961

Books Recommended :

1. Inderjeet: Labour Laws
2. Sarkar: Labour Laws of India
3. D. P. Gupta: Industrial and Labour Laws
4. Taxmann's Labour Laws
5. शर्मा, सक्सेना, पोरवाल : औद्योगिक सन्धियम
6. कुमावत : औद्योगिक सन्धियम

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Optional Paper

5. Organizational Behaviour

Unit I :

Meaning and Concept of Organization Behaviour, Role of OB in Today's Business organization, Challenges and Opportunities, Theories of Organizational Behaviour, Scope of Organisational Behaviour.

Unit II :

Perception, Nature, Importance, Difference between Sensation and Perception; Personality: Meaning, Determinants of Personality, Personality Traits and Types, Values, Attitudes and Job Satisfaction.

Unit III :

Interpersonal Behaviour, Group Dynamics- Meaning, Norms and Role, Types of Groups, Cohesiveness, Dynamics of Informal Group, Team and Team building.

Unit IV :

Conflict: Meaning, types process of conflict, approaches to conflict, conflict stimulation and resolution strategies. Stress- causes, effects, management of stress.

Unit V :

Meaning, Nature and factors of Organizational Change, Planned Change, Resistance to Change, Change Agent, Concept of Organizational Development, Organizational Development Interventions.

Books Recommended :

1. Prasad, L.M., Organizational Behaviour, S. Chand, New Delhi.
2. Robbins, Stephen P., Organizational Behaviour: Concept, Controversies, Applications, Prentice Hall of India, Pvt. Ltd. New Delhi.
3. Luthans Fred: Organizational Behaviour, McGraw-Hill.
4. P. S. Kumar, Anukriti Sharma and K. S. Krishna: Organizational Behaviour, Jahanvi Publications.

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B. COM PART - III

PAPER - I

Rural Development and Cooperation

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- Unit-I Concept and significance of Rural Development, Strategy of Rural Development; Current issues.
Rural Development Administration -- Rural Development Agencies. Village level. Block level and District level Administration for Rural Development. District Rural Development Agencies.
- Unit-II Constitutional Provisions regarding Panchayati Raj, 73rd Constitutional Amendment. Sailable Features of Rajasthan Panchayati Raj Act., 1994.
Rural Infrastructure Development : Rural Roads, Rural Markets, Electrifications, Water Supply, Education and health.
- Unit-III Rural Development Programmes: Critical study of Rural Development Schemes : Swarnajayanti Gram Swarajgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.
- Unit-IV Programmes related to Tribal Welfare, Drought Prone Area Development, Desert Development, Nature and forest conservation, Woman and child development.
- Unit-V Concept of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.
Co-operative credit, marketing, consumers, housing and industrial cooperatives. State and Co-operation. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

Books Recommended:

1. B.S. Mathur : Co-operation in India
2. R.D. Bedi : Theory History and Practice of Cooperation
3. F.R. Fay : Co-operation at Home and Abroad.
4. बी.एस. माथुर सहकारिता
5. बी.पी. गुप्ता सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda . The Theory of Co-operation.

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PAPER – II (1)
Business Budgeting

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

- Unit-I** Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, Preparation of Budgets. Budget Co-ordination. Essentials of an Effective Budgeting. Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.
- Unit-II** Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.
- Unit-III** Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget. Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.
- Unit-IV** Product and Production Decision : Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production. Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.
- Unit-V** Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.
Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

Books Recommended:

1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K. : Theory and Practice of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. अग्रवाल, विजय एवं सुरोलिया व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. व्यावसायिक बजटन

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

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PAPER – II(2)
Public Economics

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

- Unit-I** Nature and scope of Public Economics. Role in augmenting allocative efficiency, distributive justice and economic stability in the economy. Meaning and importance of fiscal policy, current fiscal policy of India.
- Unit-II** The Principle of Maximum Social Advantage. Public Expenditure, canons and effects on production, distribution and consumption recent trends in public expenditure.
- Unit-III** Sources of Public Revenue, Taxation – meaning, classification, canons and effects of taxation, Social justice.
Taxable capacity : Meaning, concept and classification.
- Unit-IV** Public Debt : Loan v/s Tax, Debt as a source of development, internal and external debts.
Deficit Financing, Non Tax Revenues, Profits from Public Enterprises. Recent Trends in Fiscal Deficit.
- Unit-V** Theory of Federal Finance. Centre-State Financial Relations: Role of Finance Commission, Study of Current Finance Commission
Financial Administration – Centre and States : Budgets-Tax Evasion and parallel Economy. Concept and implications of VAT and GST

Books Recommended:

1. L.N. Nathuramka – कराधान एक सैद्धान्तिक विवेचन
2. R.N. Bhargava – Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton – Public Finance
4. Findlay Shirras – Public Finance
5. पी.एन. शर्मा – लोक वित्त
6. एण्डले एव सुन्दरम – लोक वित्त
7. Philip E. Taylor – The Economics of Public Finance
8. R.A. Musgrave – Theory of Public Finance
9. R.C. Agarwal – Public Finance – Theory and Practice

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PAPER – II(3)
International Finance

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

- Unit-I** International Finance : Meaning, importance need, scope, methods of payment, letter of credit – types, parties, procedure.
- Unit-II** International Financial Market : Meaning and functions of Financial market : Difference between Domestic and Foreign Financial Market, International debt instruments – Euro notes, Euro commercial papers, Euro bonds.
International Monetary System : Gold Standard, Gold Bullion Standard, Bretton Woods System, Post Bretton Wood agreements.
- Unit-III** IMF & World Bank, IFC & IDA, ADB – Objectives, Recent Developments, Progress and Criticism.
- Unit-IV** Determination of exchange rates – Equilibrium Rate of exchange – Mint Parity Theory – PPP Theory and Balance of Payment Theory. Causes of fluctuations in exchange rates. Fixed and flexible exchange rates.
Foreign Exchange Transaction : Spot, Forward Exchange, Futures, Options, and Arbitrage.
- Unit-V** Exchange Control : Meaning, Features, Objectives. Methods, Merits and Demerits. FEMA.
Foreign Aid to India : Role, Impact of Foreign Aid on India's Economic Development and Problems of Foreign Aid. WTO- Introduction, Objectives, Functions. India & WTO.

Books Recommended

1. Mithani D.M. : Introduction to International Economics, Himalaya Publishing House, Mumbai.
2. Seth M.L. : Money, Banking, International Trade and Public Finance – Lakshmi Narain Agarwal Educational Publisher, Agra.
3. S.K. Vargheese : Finance of Foreign Trade And Foreign Exchange.
4. M.C. Vaish : International Economics.
5. S.K. Mathur : International Trade and Finance, Shivam Book House (P) Ltd., Jaipur
6. Cherunilam Francis : International Economics, Tata McGraw Hill Publishing Company Ltd., New Delhi.
7. Avadhani V.A. : International Finance Theory and Practice, Himalaya Publishing Company, New Delhi



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TEXTILE CRAFT

B.Com. Part III – 2017

SCHEME: BA/B.Com PART-III

		Duration	Max mark	Min mark
1. Theory:	Paper-I	3Hrs	30	
	Paper -II	3Hrs	30	22
2. Practical:	Paper -I	3Hrs	35	
	Paper-II	3Hrs	35	25
3. Submission:	Paper -I		35	
	Paper-II		35	25

Paper-I : Weaving Theory II

UNIT-I

1. Types of Spinning: Mechanical and Chemical
Mechanical spinning process: picking, ginning, combing/carding, drawing etc. Types of chemical spinning-melt spinning, dry spinning and wet spinning.
2. Types of Yarns: Simple and Fancy
Simple yarn: single and double/plied/folded yarn
3. Calculation of resultant count for folded yarn

UNIT-II

1. Manmade and Synthetic fibres
Man-made fibres: Basic methods of producing rayon fibre, Different types of man-made fibres
Synthetic fibres: Different types of synthetic/chemical fibre, method of their production. properties of polyester fibre, nylon fibre, glass fibre.
2. Silk and Wool
Production, spinning, properties and uses of silk, different types of silk
Classification of wool, wool spinning process, difference between woollen and worsted fabric
3. Concept of Mixing and Blending, Basic difference between mixing and blending.
Concept of Staple and Filament fibre; difference between staple fibre and filament fibre

UNIT-III

- 1 Derivatives of Twill weave: Broken weave, Herringbone weave and Diamond weave
- 2 Towel weaves: Huckaback and Honeycomb; quality of yarn and weave selected for towels
- 3 Concept of shedding mechanism; Dobby and Jacquard shedding mechanism

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Paper-II: Dyeing Theory II

UNIT-I

1. Dye molecule; Concept and Importance of Chromophores and Auxochrome in a dye
2. Objectives of Fabric finishes; different mechanical and chemical fabric finishes: Determinants of finishes
3. Different types of natural and synthetic dyes.

UNIT-II

4. Method of direct printing: Screen printing; colour preparation and screen preparation
5. Discharge and Resist printing; different styles of discharge and resist printing
6. Factors affecting colour fastness: composition of fibre, chemical structure of dye, techniques of dyeing/printing, addition of other useful additives

UNIT-III

7. Importance of fabric finishes
8. Different types of chemical finishes- crease resistant finish, water proof finish, fire proof finish, moth proofing finish and absorbency finish.
9. Determinants of fabric finishes.

Practical (Paper-I)

1. Concept of yarn twist(S twist and Z twist) and plied yarn(single and double yarn)
2. Calculation of Ends and Picks per inch in given piece of fabric
3. Towel weaves preparation using paper strips

Practical (Paper-II)

1. Screen preparation (simple tracing method)
2. Table cover preparation by screen printing

Submission (paper-I)

1. Assessment of yarn and fabric samples
2. Assessment of weave samples

Submission (paper-II)

1. Assessment of samples
2. Any one article using screen printing

Practical Examination Scheme:

Major Problem: 20 Marks

Minor Problem: 15 Marks

Reference books:

Booth, J.E. (1996) Principles of Textile Testing, 1st edition, CBS publishers & distributors PVT.Ltd New delhi

Sahnai, V.A. (1980) Technology of Dyeing, Sevak publications. Mumbai

Sahnai, V.A. (1979) Technology of printing, Sevak publications. Mumbai

Sahnai, V.A. (1999) Technology of finishing, Sevak publications. Mumbai

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5. GARMENT PRODUCTION & EXPORT MANAGEMENT

B.Com. Part III – 2025

PAPER – 1 : APPAREL TECHNOLOGY

B.A./B.Com. – M.M 40

B.Sc.- M.M. 50

Hrs. – 3

OBJECTIVES:

1. To create awareness on the basics of Fashion
2. To study the psychological effects of clothing on the individual in social situation.
3. To develop understanding of manufacturing technology of the garment Industry.
4. To understand the fundamental concepts of dyeing and printing.

SECTION-A : INTRODCUTION TO FASHION

1. Fashion terminology, sources of fashion, factors influencing fashion.
2. Fashion forecasting and fashion cycle.
3. India and international fashion designers (five each).
4. Sociological and psychological significance of clothing

SECTION-B : MANUFACTURING TECHNOLOGY

5. Product development, design development, developing a sample garment.
6. Apparel production
 - I. Costing a garment
 - II. Purchasing pattern making
 - III. Production scheduling
 - IV. Spreading and cutting procedure
 - V. Contracting
 - VI. Garment assembly
7. Introduction to industrial machines-
 - I. cutting : round , straight and band
 - II. fusing: collars, facing
 - III. sewing: chain stitch, lock stitch, button hole, blind stitching
8. Use of components and trims --
 - (i) Performance and properties of components and trims.
 - (ii) labels and motifs
 - (iii) linings and interlinings
 - (iv) face, braids, elastics
 - (v) fasteners; loops
 - (vi) seam binding and tapes
 - (vii) shoulder pads, eyelets

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SECTION –C : DYEING AND PRINTING

Application of design:

7. i. Printing methods – block, screen, stencil, roller.
ii. Styles of printing – direct, discharge and resist.
8. Dyeing – introduction to natural and synthetic dyes (acid, basic, sulphur, vat, reactive and direct dyes)
9. Stages of dyeing : Fiber, yarn and fabric

References:

1. Rouse Blizabeth, 1999, Understanding Fashion, Blackwell science.
2. Carr Harold and John pomerory, 1996. Fashion design and product development. Blackwell science.
3. Jain Ruby and Rathore Girja, Design, Fashion and Garment Production, CBH publication Jaipur 2019.

PAPER- II : INTERNATIONAL MARKETING

B.A./ B.Com.- M.M. 40

B.Sc. – M.M. 50

Hrs. -3

OBJECTIVES:

1. To study the importance of marketing to the global economy
2. To develop insight into the development of marketing strategies for international markets
3. To Identify business opportunities in an international business environment

SECTION –A

1. International Marketing: nature and scope of international marketing.
2. International marketing v/s domestic marketing.
3. Importance of international marketing.
4. Problems and challenges of international marketing.
5. Selection of agents.

SECTION – B

6. Identification of markets for readymade garments.
7. Market entry conditions.
8. Channels of distribution.
9. Direct and indirect export
10. Trade fair and Exhibitions.

SECTION – C

11. Pricing, role of price and non price factors, factors influencing pricing, price quotation, information needed for export pricing.
12. Role of trading and export houses.

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13. Institutional segments and packaging for exports: packing material, boxing and pressing department, machinery and equipments used in packaging department.
14. Quality control
15. Labeling and consumer protection meaning and its role.

References :

1. R. K. Kothari, B. S. Rathore, P. C. Jain (2009) International Marketing (2009) 1st ed. Ramesh Book Depot, Jaipur, New Delhi
2. R. Kothari and P. C Jain (2009) International Management 1st ed. Ramesh Book Depot, Jaipur, New Delhi
3. M. J. Methew International Marketing (Procedures and practices) 1st ed RBSA publishers. Jaipur

PRACTICAL – 1 : APPAREL PRODUCTION

B.A/B.Com.-M.M.60

B.Sc.-M.M. 25

Hrs.- 4

OBJECTIVES :

1. To develop basic adult drafts of bodice, sleeve and collar.
2. To develop various patterns of textile techniques
3. Guidance for preparation of portfolio

CONTENT

1. Prepare an adult's bodice and sleeve block.
2. Sketching and designing of men/women garments (5 each)
3. To prepare with specific details of necklines and sari blouses. (20)
4. To identify patterns and its application for women designer dress on fashion figures:
5. Types of patterns include --
 - I. Structural
 - II. Geometrical
 - III. Stripes and plaids
 - IV. Floral
6. Design and prepare an adult dress for fashion shows.

Examination Scheme:

B.A./B.Com. -Max Marks:-60

1.Major Problems :-30

2.Minor Problems:-20

Internal :-10

B.Sc:-Max Marks:-25

1.Major Problems :-10

2.Minor Problems:-10

Internal :-5

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PRACTICAL – II : DYEING AND PRINTING

B.A/B.Com.-M.M. 60

B.Sc.- M.M. 25

Hrs.- 4

OBJECTIVES:

1. To learn the various types of skills in dyeing
2. To develop various textile printing techniques
3. Guidance of practical knowledge of export houses

Contents

1. Prepare and article of each: Tie and dye, stencil printing, block printing and batik
2. Field trips to Export houses and mass production centers.
3. Exhibition ;

References:

1. Bhargava, Ritu, 2005, fashion illustration and rendering, Jain Publications Pvt. Ltd. New Delhi.
2. Ireland, fashion designing drawing and presentation.
3. Prayag: Technology of textile printing.
4. Shenai: Technology of dyeing

Examination Scheme :

B.A.\B.COM:-Max Marks:-60

1.Major Problems :-30

2.Minor Problems:-20


Internal :-10

B.SC:-Max Marks:-25

1.Major Problems :-10

2.Minor Problems:-10

Internal :-5


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COMPUTER APPLICATION (VOCATIONAL COURSE) FOR

B.A./B.Com/B.Sc. Part III

Paper-I

Paper Name : Web Authoring tools

Unit I

Data communication, Components of Data Communication System, Transmission Media- Coaxial, UTP, Optical-Fiber, Wireless, Transmission Mode- Simplex, Half Duplex, Full Duplex, Introduction to networking, LAN, MAN, WAN, network topologies.

Unit II

Evolution of Internet, Basic internet terms (Client, Server, MODEM, Web page, Web site, Home page, Browser, URL, ISP, Web server, Download & Upload, Online & Offline etc), Internet applications (Remote login, VoIP, Video Conferencing, Audio-Video streaming, Chatting etc). E-Mail, Advantages, working, Anatomy of an e-mail Message, basic of sending and receiving, E-mail Protocol.

Unit III

Introduction to World Wide Web: History, Working of Web Browsers, Its functions, Search engine category, Concept of Hyper Text Transfer Protocol (HTTP), Web Servers, Internet Explorer, Component of Web Publishing, Site and Domain Name, Overview of Intranet and its applications. Introduction to Advanced Technologies: Big Data, Cloud Computing, Internet of Things, Artificial Intelligence(Introduction only).

Unit IV

HTML, Designed Tools, HTML Editors, Issue in Web Site Creations and Maintenance, FTP S/W for Upload Website, Elements of HTML & Syntax, Building HTML Documents, Use of Font Size and Attributes, Backgrounds, Formatting tags, Images, Hyperlinks, div tag, List Type and its Tags, Table Layout, Use of Frames and Forms in Web Pages.

Unit V

Basic of Cyber Security and Cyber Crime: Computer Ethics and Application Programs, Cyber Law, Introduction to IT laws & Cyber Crimes – Internet, Hacking, Cracking, Viruses, Virus Attacks, Software Piracy, Intellectual property, Legal System of Information Technology, Mail Bombs, Bug Exploits. Software Piracy, Firewall, Threats, Hacking and Cracking (basic concepts only for these topics).

Recommended Books:

1. The Complete Reference: HTML & XHTML.; Thomas A. Powell, 4th Edn.
2. Mastering HTML 4.0 by Deborah S. Ray and Eric J. Ray From BPB
3. Mastering Java Script, BPB publication.
4. Internet and web technology by Raj Kamal, TMH Publication 2. Steven Holzner,
5. The Complete Reference Java Scripts., Tata McGraw – Hill, 3rd Edn.
6. Java Script, Don Gosselin, Vikas publications

Raj Kamal

Paper-II

Paper Name : Software Engineering & E-Commerce

Unit I

Introduction to software engineering: What is software engineering, software engineering principles, Software characteristics, applications. Software Development life-cycle, Models: Waterfall model, Incremental model, spiral model, Prototyping Model.

Unit II

Software requirements: Functional- non-functional requirements, User requirement, System requirements, Software requirements documentation, Software Requirement engineering process, Feasibility studies, Requirements elicitation and analysis, software prototyping, Software Reliability, Software Reusability. Software design: Basics of software design, Software Design Techniques, Data design, Data Flow Diagram.

Unit III

A strategic approach to software testing, test strategies for convention software, Black-box and white box testing, validation and system testing, and debugging; System implementation, maintenance and documentation;

Unit IV

An introduction to Electronic commerce: What is E-Commerce (Introduction And Definition), Main activities E-Commerce, Goals of E-Commerce, Technical Components of E-Commerce, Functions of E-Commerce, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Security Threats of E-Commerce, E-Commerce models.

Unit V

Electronic Data Exchange: Introduction, Concepts of EDI and Limitation, Applications of EDI, Disadvantages of EDI, EDI model, Electronic Payment System: Introduction, Types of Electronic Payment System, Value Exchange System, Credit Card System, Electronic Fund Transfer, Paperless bill, Modern Payment Cash, Electronic Cash. Introduction to e-banking and support services.

Recommended Books:

1. Pressman, Roger (2001) Software Engineering; A Practitioner's Approach, 8th ed. M Graw-Hill, 2014.
2. Girdhari Singh, Shalinipuri; Software Engineering; 2022 Edn. Genius Publications
3. Jalote, Pankaj (7) An integrated Approach to Software Engineering 2nd Ed.
4. Simon Bennett, Steve McRobb and Ray Farmer, " Object-Oriented Systems Analysis and Design Using UML " 4th Edition, McGraw Hill Education, 2010
5. Ravi Kalakota, "Electronic Commerce: A Manager's Guide", Addison-Wesley Professional, Edition 2012.
6. Ian Daniel, "E-Commerce get it Right", Neuro Digital Publication, 2011.
7. Lexis Leon; Enterprise Resource Planning; TMH

Paper-III

Paper Name : Web Authoring Tools Lab
Content : Lab practical's based on paper I.

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Add-on Subjects

I. COMPUTER APPLICATIONS

Paper I : Computer Aided Drafting	50	65
Paper II : Advanced Topics in Computer	50	65
Paper III : Report, Report on the Job training and entrepreneurship, Development	50	70

The duration of these papers will be 3 hours each

Paper I : COMPUTER AIDED DRAFTING

Introduction to AUTOCAD/ROBOCAD or a similar package
Advanced features of these package. Drawing the plan of building
using AUTOCAD etc. Analysis features of AUTOCAD.

Paper II : ADVANCED TOPICS IN COMPUTER

Computer animation. Artificial intelligence. Desiccated computers
ATMs. Data encryption. Data communication and networking
(course to be modified every year to take care of the latest
development) Visits to computer industry

Practical :

Design of layout of a building. Design of interior of its rooms
Printing and plotting the prepared drawings
It will also include Project Report. Report on the job training and
Entrepreneurship development

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2. TAX PROCEDURE AND PRACTICE
MODEL FOR PREPARATION OF OUTLINE OF COURSES

1. Subject title TAX PROCEDURE AND PRACTICE (16 weeks)
2. Subject objectives : General objectives
 - (a) To familiarize the students with the Indian Tax System.
 - (b) To acquaint the students with the procedure and practices of direct and indirect taxes.
3. Job Potential
 - (i) Self Employment : Prepare returns and relevant documents for small traders, small industries and people engaged in small and medium business, necessary under direct and indirect tax law
 - (ii) Wage Employment : Junior level positions in the various

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organisations such as :

- (a) Practising chartered Accountant firms.
 - (b) Business Houses.
 - (c) Industrial undertakings and establishments.
 - (d) Sales Tax and Income tax departments.
 - (e) Custom and Excise departments.
 - (f) Accounts departments of various central, state, local and Government societies etc.
4. (i) This cannot go with Science subjects.
(ii) It can go with commerce (B.Com. Pass).
(iii) It can go with B.A., provided a student has done 10+2 with Accounting and Business studies of Commerce.
5. (i) Contents:
- (a) Syllabus (Theory & Practical - enclosed).
 - (b) Business Lab should be equipped with the following :
 - (i) All Bare Acts related to direct and indirect taxes and various tax forms/returns documents.
 - (ii) Reference Books.
 1. Palkiwala : Income Tax
 2. Chaturvedi & Pathisana : Income Tax
 - (iii) Text Books :
 1. Singhania : Direct Taxes
 2. H.C. Mehrotra : Income Tax Law & Practice.
 - (iv) Journals :
 1. The Institute of Chartered Accountants
 2. Central Excise Law System
 3. Taxman.

Note : In addition to the above books the new text books should be prepared on the lines of the prescribed syllabi. Equipment computer facilities must be made available in the business Lab.

- (v) On the Job Training (After 1 year).
Proper training should be given to students, to prepare various returns/ forms/ documents etc. related to Income Tax and Sales Tax/ Excise duty to enable the students be acquired necessary skills so that they can prepare these documents independently. Students can be taught for the

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purpose of training with local industrial houses, Excise and Custom departments; Income and Sales tax departments, and practising firms of the Chartered Accountants.

(vi) On the job Training (After 2nd years) :

Students should be prepared for practical training with the organisations as suggested in (ii). Students can prepare the necessary documents/ returns/ forms, etc. related to direct and indirect taxes.

6. Unit cost for 30 students :

(a) Building as per norms of the UGC.

(b) Rupees one lakh for books, journals and equipments.

7. Modalities of Examination and Evaluation :

(a) Weightage between theory and practicals should be 70% and 30% respectively.

(b) Continuous evaluation : Assignments, surprise test quiz.

Paper-I : INDIRECT TAX—PROCEDURE & PRACTICE

Max. Marks : 100

3 hrs. duration

Min. Marks : 36

Section-A

1. Nature of meaning of Central Excise—Excise and Central Excise: Distinction between Central Excise duties and Customs. Sales Tax. Octroi duty.
Basis of Excise Duty : Specific duty, advalorem duty, levy of slabs, compounded duty.
Leviability : on what duty is leviable and who is liable to discharge the duty liability.
Kinds of excise duty : Basic additional duty of excise, special duty.
2. Organisation of Central Excise in India Administrative operational authorities.
3. Regulatory Framework—An overview of Central Excise and Salt Act, 1944; An overview of Central Excise (Amendment) Act, 1985 Central Excise Rules, 1944.
Important terms and definitions. Assessee. Assessable value, excisable goods, manufacturer, manufacturer.

Section-B

4. General procedure under Control Excise :

A. Registration for Central Excise—Purpose and procedure there-

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of, exemption from registration, filling and declaration for claiming exemption, forms of application for registration and filling and filing of the same.

- B. Classification lists—filling and submission of classification lists and its approval. Form—I : Classification lists of excisable goods provided.
- C. Price lists—When prior approval of price lists required, when submission of price lists not required; submission of price lists under Part-I and Part-VII. Valuation of excisable goods—Items included and excluded in the value.
- D. Maintenance of production records—R.G.I. Register of daily production : Stock Register for issue of raw materials under form No. RG 23A (Pt.I) : Account of raw material in Form No.4.
5. Clearances : Types of clearances :
Clearances of excisable goods under physical control; self removal procedure; compounding scheme; clearance of non-excisable goods; removal of goods for home consumption; removal of goods for exports.
- (i) Removal of goods for home consumption.
- (a) Clearance under physical control—making an application under Form No. AR1 to Circle Inspection before removal of goods.
Preparation of TR6 and depositing the duty, removal of excisable goods under GP I.
- (b) Removal of goods under compounded levy scheme
Application for exercise of this option.
- (c) Self removal procedure applicability and its salient features—Record based control and production based control.
Depositing of excise duty under challan TR 6.
Preparation of GP I and Maintenance of other records of removal like P.L.A., TG 23A Part-II Register.
- (d) Clearance of non-excisable goods.
- (ii) Removal of goods for export :
Export of excisable goods. excise concession in case of exporter. Types of exporter.
Export of excisable goods under claim for rebate, export under bond and procedures thereof. Form No. A4 and A4A.

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Section-C

CENVAT

What is CENVAT, Salient features of CENVAT.

CENVAT declaration for claiming CENVAT.

Small Scale Industry:

- (i) Eligibility of SSI which are exempted from licensing control.
- (ii) SSI availing concession rate of duty. General exemption in small scale Exemption Scheme under Notification No. 175/86.

Books of Accounts, Records and their preservation :

- (a) Records—RGI, EB-4 for daily production and clearance.
- (b) Account of principal raw material.
- (c) CENVAT and proforma Credit Record.
- (d) Personal ledger account.
- (e) Goods received for reprocessing.
- (f) Excise Control code No.

Return :

Periodical/Quarterly Return of material used.

For obtaining excisable goods for special industrial purposes without payment of whole or part of the duty and state the nature and quantity of such goods used for finalized products. monthly returns.

Paper-II : INDIRECT TAX II-PROCEDURE & PRACTICE

Max. Marks : 100

3 hrs. duration

Min. Marks : 36

Section-A

1. Role of customs in international trade.
2. Organisation of customs in India—administrative and operational authorities.
3. Regulatory framework—An overview of customs Act, 1962; An overview of customs Tariff Act, 1975.
Important terms and definitions
Assessable value; baggage; bill of entry; bill of exports suitable goods; duty exporter; foreign going vessel; aircraft goods; import; import manifest; importer; prohibited goods; shipping bill; stores; bill of loading; export manifest; DOS, FAS, CIF, GATT; Letter of Credit.

Section-B

4. Kinds of duties—basic, auxiliary, additional or counter moving:

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Basis of levy – adalorem, specific duties's.

5. Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.
6. Import of goods : Free import and restricted import: types of restricted import – prohibited goods, canalised goods; import against licensing. Types of import: import of cargo, import of personal baggage, import of stores.
Import of cargo; (a) import by land, sea or air route, (b) by post. Clearance procedure – for home consumption, for warehousing exbond clearancy.

Section – C

7. Steps and documents to be prepared and filed, viz. Bill of entry---
 - Form No. 22 bill of entry for home consumption.
 - Form No. 23 bill of entry for warehouse.
 - Form No. 24 shipping bill for expound clearance for home consumption and other accompanying document.
 - Clearance procedure for Import by post.
 - Clearance of baggage ; import of baggage-meaning and kinds of baggage, rule and procedure of import thereof – general passenger, tourist passenger and transfer of residence passenger, (Form No. 37: for baggage declaration).
8. Export of goods : Free export and restricted exports; types of restricted exports; canalised export of cargo; export of baggage; types of exporters : manufacturer exporter and merchant exporter.

Export of cargo : (a) by land, sea and air route

(a) by post

Clearance procedure : Procedure and filling and filing of relevant documents

Form No. 94 : Shipping bill for export of suitable goods.

Form No. 95 : Shipping bill for export duty free goods.

Form No. 96 : Shipping bill for export of duty free goods exbond.

Form No. 98 : Bill of export of dutiable goods.

Form No. 99 : Bill of Export of duty free goods.

Form No. 100 : +Bill of Export for export of duty free goods exbond.

Syllabus : B.Com. Pt.-III

- Duty Drawback : Meaning/Scheme, procedure and documentation thereof.
- Form No. 93 : Shipping bill for export of goods under claim for duty drawback.
- Form No. 97 : Bill of export for export of goods under claim for duty drawback.

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3. PRINCIPLES AND PRACTICE OF INSURANCE

Note : Candidates are required to attempt at least one question from each unit and five questions in all.

Scheme :

Max. Marks : 200 Min. Pass Marks : 72

Paper-I 3 hrs. duration Marks 100

Paper-II 3 hrs. duration Marks 100

Paper I : PROPERTY AND LIABILITY INSURANCE

Max. Marks : 100 3 hrs. duration Min. Pass Marks : 36

Section-A

1. Introduction : Risk and Insurance : Insurable and non-insurable risks : Nature of property and liability insurance. crop and cattle insurance. Types of liability insurance, Reinsurance

Section-B

2. Basic Concepts of Liability Insurance :
 - (a) Basic concept : Specific and all risk insurance : Valuation of risk : Indemnity contracts and specific value contracts; Average and contribution: Excess and short insurance careers.
 - (b) Liability Insurance : Procedure for obtaining liability insurance. Legal position of insurance agent, Construction and issue of policy: Reports of liability insurance; Policy conditions.

Section-C

3. Types of Liability--Insurance Policy : Mandatory Public Liability Insurance
4. Dwelling property Losses : business interruption and related losses. Theft insurance contracts Budgetary covers Auto Insurance Medical Benefit Insurance: Dishonesty, disappearance and destruction insurance, employees liability; Aviation insurance: personal and residential insurance, Boiler machinery insurance: Commercial enterprises and industrial property insurance.

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Section-D

5. **Insurance Problems of Institutions** : Insurance problems of educational and religious institutions - hospitals, clubs and association; professional package contracts; Errors and omissions insurance; Professional liability insurance; Accountants' liability insurance; Limits in amount of insurance, Marketing and underwriting of liability insurance; Finance of liability insurance.

Section-E

6. **Adjustment of Losses and Claims Compensation** : Adjustment of losses and their adjustment; Procedure of adjustment; Functions of adjuster's : Responsibilities of adjuster's Survey of losses; Procedure for preparing claims statements, Documents in use in claim settlement. Requirement of the insured in the event of loss. Appointment and loss valuation; statutory control over liability insurance in India. Liability policies by General Insurance Corporation of India.

Books Recommended :

1. Rodda : Property and liability Insurance (Prentice Hall, New Jersey)
2. John Carydon I. : Introduction to liability claims Adjusting Cinenati (The National Underwriting Co.)
3. Long and Gregg : Property and Liability Insurance (Hand book, Homewood, Richard D. Irwin)

Note : Candidates are required to attempt at least one question from each unit and five questions in all

Paper-II : **GROUP INSURANCE & RETIREMENT BENEFIT SCHEMES**

Max. Marks : 100 3 hrs. duration Min. Pass Marks : 36

Section-A

Introduction

Section-B

Superannuation Scheme I.

Superannuation Scheme II.

Superannuation Scheme III.

Section-C

Gratuity Scheme

Section-D

Group Life Insurance schemes

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Group Life Insurance scheme II.
Provident Fund and Employee's family pension and Deposit-linked
Insurance Schemes.

Section E

Taxation Treatment of Provisions of Retirement Benefit-I.

Taxation Treatment of Provisions of Retirement Benefit-II.

Group Schemes and Data Processing.

Note : Candidates are required to attempt at least one question from
each unit and five questions in all.

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4. OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Paper-I : OFFICE PRACTICE

Part (A) Theory

Maximum Marks : 75

Duration : 2½ Hrs.

Unit-1. Office Stationery :

Types of papers and envelopes, control of consumption of papers, ink, typewriting ribbons, carbon papers, pins, clips, erasers etc. issue thereof, stock and stock record.

Unit-2. Duplication Methods :

Photocopying.

Unit-3. Meeting :

Notice, Agenda, Physical facilities, quorum, providing Secretarial assistance.

Unit-4. Using information :

Working knowledge of making use of information from different sources :

Telephone Directory, Post Office Guide, Railway Time Table, Teleprinter, Telex, Facsimile telegraphy.

Unit-5. Making travel arrangement :

Preparing tour programme, railway and air reservation, booking hotel accommodation, filling of form for tour advance, preparing T.A. Bills.

Part-(B) Practice-Max. Marks : 25

Practicals

I Practice on Operating Following machines :

- | | |
|-----------------|---------|
| i. Duplicator | 6 hrs. |
| ii. Photocopier | 6 hrs. |
| Word Processor | 20 hrs. |

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Scanner 6 hrs.

2. Working in the Office :
 - Maintenance of Register
 - Preparation of Notice, Agenda, Resolutions
3. Telephone handling.

Paper-II : Computer Application Theory and Practice

Part-(A) Theory

Maximum Marks : 75

Duration : 2 1/2 Hrs.

Note : Candidates are requested to attempt five questions out of nine questions.

Computer concepts : Computer system structure, Input-Process-Output (I-P-O), Principle input output processing and storage devices classification of computers. Working of the computers. Software (s/w) concepts.

Disk Operating System (DOS) : History, Philosophy and purpose, File system, simple commands, more involved commands, advanced options, hardware (h/w) and software (s/w) support.

MS Window Operating System : History, Philosophy and purpose. File system-changed conventions, simple options, more involved options, advanced options, h/w and s/w support.

Office Automation : Modern office setup, changed management hierarchy, expectations and demands from an automated office tools used, using MS word as the word processor, using Tally/Ex as the Accounting S/W.

Advance Office Automation : Advance option in MS word. Advance accounting options in Tally/Ex. Tracking inventory Tables and Charts. Using MS Power points for per print simple business presentations, using the printer

Electronic applications : History (Telephone and Telegraph, etc) the Facsimile, computer networks, E-mails-sending and receiving and Internet Business, browsing the Internet.

Precautions, Emerging Trends and New Technologies : Computer virus, dealing with computer virus, paperless office on line Transaction processing (O.I.) E-Commerce.

Part-(B) Practical

Max. Marks : 25

Note : Students are required to attain sufficient practical knowledge of the above course contents.

This practical will be supervised by the external examiner appointed by the University.

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5. ADVERTISING , SALES PROMOTION AND SALES MANAGEMENT

Objectives :

This course is intended to impart knowledge and develop skill among the participants in the field of marketing communication, so as to equip them to man age junior and lower-middle level position in the fast growing and challenging business areas of advertising, sales promotion, selling and sales management and public relations. The under – graduate programme in Indian Universities and other Institutions. The six papers are :

1. Marketing communication-I
2. Advertising I
3. Advertising II
4. Personal selling and salesmanship
5. Management of the sales-force
6. Sales promotion of public relations

All the papers will be handled so as to have practical, orientation, with Indian cases and examples.

Scheme :

Min. Pass Marks : 72

Max Marks : 200

Paper-I 3 hrs duration 100 Marks

Paper-II 3 hrs duration 100 Marks

Paper – I : MANAGEMENT OF THE SALES FORCE

Max. Marks : 100

3 hrs. duration

Min. Pass Marks : 36

- Importance of the sales force and its management
- Functions of Sales Manager
- Recruitment and selection
- Motivation and Compensation
- Appraisal of Performance
- Sales force – size, organisation of the sales department : Geographic, Product- wise, Market based.
- Sales planning and Central : Market analysis and sales forecasting, Methods of forecasting sales.

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- Sales Budget : Importance, process of sales budget, uses of sales budget.
- Sales territory : Considerations in allocation of sales territory.
- Sales quota : Objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota.
- Sales and cost analysis : Uses and methods.

Books Recommended :

1. Stanton and Biskirk : Management of the Sales force (Richard D. Irwin)
2. Philip Kotler : Marketing Management, 7th Ed. (Prentice Hall of India, Chap. 24)

Paper-II : SALES PROMOTION AND PUBLIC RELATIONS

- Nature and importance of sales promotion. Its role in marketing.
- Forms of sales promotion : Consumer oriented sales promotion, trade oriented sales promotion and sales force-oriented sales promotion.
- Major tools of sales promotion : Samples, Point of purchase. Displays and demonstrations, Exhibitions and Fashion shows, sales contests and games of chance and skill, lotteries, gifts, premium and free goods. Prince packs, rebates, patronage, rewards.
- Conventions, conference and Gashims, specialities, novelties.
- Developing and sales promotion programmes, pre-testing implementing evaluating the results and making necessary modifications.
- Public relations : Meaning, features, growing importance, role in marketing, similarities of publicity and public relations.
- Major tools of public relations; news, speeches, special events, hand-bills and leaflets, audio-visual, public services activities, miscellaneous tools.
- Ethical and legal aspects of sales promotion and public relations.

Books Recommended :

1. Philip Kotler : Marketing Management 7th Ed. (Prentice Hall of India), (Chap. 23).
2. Stanton & Futrell : Fundamentals of Marketing. (McGraw Hill), (Chap-20).
3. JSK Patel : Salesmanship and publicity (Sultan Chand & Sons, New Delhi).

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6. TOURISM AND TRAVEL MANAGEMENT

Min. Pass Marks-72

Max. Marks-200

Paper-I

3 hrs. duration

70 Marks

Paper-II

3 hrs. duration

70 Marks

PAPER-I : TOURISM MARKETING

Max. Marks 70

3 hrs. duration

Min. Pass Marks 36

Internal Assessment Marks 30 (20 Project report, 10 viva voce)

TOURISM DEVELOPMENT

Max. Marks : 100

3 hrs. duration

Min. Pass Marks : 36

Section-A

Relevant concepts and preaches for effective tourism development

- National Development Council Report on Tourism Development
- National Action Plan, 1992
- New policies on Tourism and its improvisation.
- Destination development
- Substantiable development

Section-B

Man power development needs.

Section-C

Management strategies

Section-D

Tourism policy analysis

Section-E

Tourism legislation - a necessity.

Books Recommended :

1. National Development Council Report
2. National Action Plan, 1992
3. Reports of World Tourism Organisation
4. Report - Workshop on Tourism Legislation - August 10-11, 1987
5. Report - Workshop on Tourism Legislation - February, 23-23, 1988, IITM, New Delhi.

Paper-II : INFORMATION COMMUNICATION AND AUTOMATION

Introduction :

The course cover techniques of communication, presentation and

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Collection information DATA. It also includes basic knowledge of computers in Travel fields. The attitude and behaviour the pattern w.r.t. customer services and their expectations profile of visitors from various destination is part of the study.

- Consumer expectation and services and legislation.
- National Tourism Civil Aviation & Policy.
- Information Technology
- Market Research
- Data Collection
- Consortiums of Airlines, Hotel and wholesalers.
- Practical Training Project Report.

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7. FOREIGN TRADE PRACTICES AND PROCEDURES

Subject title : FOREIGN TRADE PRACTICES AND PROCEDURES

Subject Objectives :

1. To familiarise the students with the basic principles of foreign trade and the environment in which foreign trade takes place.
2. To familiarise the students with the position of India's foreign trade, import and export policies and various export promotion measures adopted by the Government.
3. To familiarise the students with the nature and scope of International marketing as also the four Ps of international marketing.
4. To familiarise the students with the various methods and procedures of foreign trade financing, foreign exchange rates, costing and pricing for exports and the various institutions involved in export finance.
5. To make the students aware of the shipping and insurance practices and procedure which constitute the essential services for the operation of foreign trade.
6. To familiarise the students with the basic documents involved in foreign trade, processing of an export order, customs clearance of export and import cargo and negotiation of documents.

Job potential :

1. Self employment—can start an export business either singly or in partnership with fellow students can take.
2. Can take up employment in exporting firms, banks, insurance companies or with freight forwarders.

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3. (i) Permissible combination of subjects :
B.A. - Any subject preferably with Economics, Psychology, Social Work, Foreign languages.
(ii) Pre-requisites of admission :
10 + 2 preferably with Economics or Commerce.

Paper I : SHIPPING AND INSURANCE PRACTICES AND PROCEDURES

Objectives :

To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade.

SECTION-A	Periods
- Role of shipping, liners and tramps, bills of lading and Charter Party	4
- Determination of freight	2
- Containerization and other developments	2

SECTION-B	Periods
- Air transport and procedures involved in the determination of freight and booking of cargo space	3
- Multi modal transport and the procedures involved	2
- Packing and marking for exports	2
- Forwarding and clearing agents and their operations	3

SECTION-C	Periods
- Cargo insurance, its importance, basic principles, types of cover, types of losses and determination of premium	8
- Obtaining a cover and filing a claim	4

Paper II : FOREIGN TRADE DOCUMENTATION AND PROCEDURES

Objectives :

To familiarise the student with the basic documents involved in foreign trade, processing of an export order, customs clearance of export and import cargo and negotiation of documents.

SECTION-A	Periods
- Need, rationale and types of documents	1
- Obtaining export and import licences	3
- Processing an export order	4

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SECTION-B

- Preshipment inspection and quality control 2
- Foreign exchange and GR formalities 3
- Excise and customs clearance of export cargo 4
- Shipment of goods and port procedures 3

SECTION-C

- Customs clearance of import cargo 3
- Post-shipment formalities and procedures 3
- Claiming duty drawbacks and other benefits 3
- Need, rationale and types of documents 4
- Obtaining export and import licences 3
- Processing an export order 4

Books Recommended :

1. Handbook of Import and Export Procedures
2. Export What, here and How by Paras Ram

ON THE JOB TRAINING

3 to 4 weeks each at the end of I year and at the end of II year

Total : 6 to 8 weeks

A report has to be submitted after the training to be evaluated out of 100 marks:

Journal : Indian Export Bulletin

Publications of Indian Trade Promotion Organisation

Equipment :

Overhead Projector, photo-copying machine, VCR with Television set.

Examination at year end : 7 Marks for each paper

30% marks for internal evaluation

10 marks for tests (occasional)

10 marks of home assignment

10 marks for class participation

Linkage :

Down - plus 2 students may take it up independently. Those having studied export procedure will find this course and a follow up of their earlier studies

Up - Those having passed B.A. or B.Com. with this course, may take up course like Postgraduate Diploma of the IIFT or MBA courses.

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8. Tourism

PAPER-I : TOURISM MANAGEMENT

Theory Paper : Max. Marks 70

Project Report : Max. Marks. 30

3 hrs duration for Theory Paper

- Concept of Entrepreneurship and Management. Corporate form in Tourism Industry.
- Management Functions : Human Resource Management in Tourism, Financial Management & Financial Operation, Tourism Marketing and Information & Technology in Tourism.
- Behavioural Issues in Tourism : Guest Host Relationship, Hospitality, Group and Inter group Behaviour, Supervisory Behaviour.
- Managerial Practices in Tourism 1 : Tour Operator, Travel Agencies and Public Relations.
- Managerial Practice in Tourism 2 : Catering & Food services, Tourist transport, Airlines, Airport & Railway Stations.
- Events Management in Tourism : Reservation & Booking, Strike & Political unrest, missing of language, theft etc.

References :

1. Kotler, Philip : Marketing Management
2. Dougler Foster : Travel & Tourism Management.
3. Negi, M.S. : Tourism and Heterliering.
4. Meclean, Hunger : Marketing Management (Tourism in your business).

PAPER-II : PROJECT REPORT

Every student shall have an appropriate topic selected for doing project Report at the beginning of the session and shall submit the same in triplicate at least 3 weeks before the commencement of theory examination. For this purpose each student shall undergo for field work/practical training in concerned organisations for 150 hrs. Viva-Voce shall be held within one month of the last of written examination. (Project Report 70 marks and Viva- Voce 30 marks.)

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9. PRINCIPLES AND PRACTICE OF BANKING AND INSURANCE

PAPER I : COMMERCIAL BANK MANAGEMENT

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Principles of Banking: Definition of bank; Creation of money; Present structure of commercial banking system in India; Brief history; Functions; Working during 1947-1990 and thereafter.
- Management Principles in Banks: Managerial functions in banks; Hierarchy, individual and group behaviour; Management of personnel-Functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff.
- Management of Deposits and Advances: Deposit mobilization; Classification and nature of deposit accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; Preparation of reports; Credit plans; Planning customers; Limits of credit; Security.
- Investment Management: Nature of bank investment; Liquidity and profitability; Preparation of cheques; Bills; Endorsement; Government securities; Documents of title to goods railway receipt; Bill of lading; Book debts; Securities-Government and commercial.
- Management of Finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and Loss Account; Balance sheet and statutory reports regarding cash revenue.

Suggested Readings

1. Tannan M.L. : Banking - Law and Practice in India, Indian Law House, New Delhi.
2. Radhaswami M. and Basudevan A : Textbook of Banking; S. Chand & Co. New Delhi.
3. Panikar K.K. : Banking - Theory & System : S. Chand & Co. New Delhi.

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4. Vinayakan N : Banking by 2000 A. D; Kanishka Publishers, Delhi.
5. Jessup P. F. : Innovations in Bank Management.
6. Reed E. W. : Commercial Bank Management
7. Desa: Vasant, Principles of Bank Management.
8. Khubchandani B. S. : Practice and Law of Banking; Macmillan, New Delhi.

OR

PAPER I : LEGISLATIVE INSURANCE FRAMEWORK

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Insurance Act, 1938
- LIC Act 1956
- Insurance Regulatory & Development Agency Act, 1999
- Consumer Protection Act, 1985.
- Ombudsman Scheme
- Income Tax Act, Married Women's Property Act, Contract Act as relevant to the conduct of insurance business
- Code of conduct in advertisement and publicity area.

References :

1. Mishra M.N. Insurance Principles & Practice, S. Chand & Co. New Delhi.
2. Insurance Regulatory Development Act, 1999.
3. LIC Act, 1956
4. Consumer Protection Act, 1985
5. Indian Contract Act, 1872.

PAPER-II : PROJECT REPORT

Every student shall have an appropriate topic selected for doing Project Report at the beginning of the session and shall submit the same in triplicate at least 3 weeks before the commencement of theory examinations. For this purpose each student shall undergo for field work/practical training in concerned organisations for 150 hrs. Viva-Voce shall be held within one month of the last date of written examination. (Project Report 70 marks and Viva Voce 30 marks).

10. FOREIGN TRADE PROCEDURE

PAPER-I : EXPORT-IMPORT PROCEDURES AND DOCUMENTATION

Theory Paper : Max. Marks 70

Project Paper : Max. Marks 30

3 hrs duration for Theory Paper

- Documentation Framework for Exports and imports : Registration of an export firm and licensing regulations. Processing of an export order : Export documents need and types : Overview of various export documents.
- International Business Contracts : Types and Formation.
- Payment Term : Instruments and Methods of financing, including documentary credits and collection : Uniform Customs and Practices (UCP) 500.
- Export Finance : Facilities, incentives and procedures for pre and post shipment finance.
- Business Risk Coverage : Cargo, credit and foreign exchange risk coverage, Cargo Insurance; Role and scheme of ECGC and commercial banks.
- Foreign Exchange Regulations and Formalities.
- Quality Control and Pre-shipment inspection: Concept, scheme and procedures.

Suggested Readings :

1. Paras Ram, Export: What, where and How; Anupam Publishers, Delhi.
2. Uniform Customs & Practice for Documentary Credits, International Chamber of Commerce, Paris.
3. Handbook of Import – Export procedures; Ministry of Commerce , Government of India, New Delhi.
4. Mahajan M.I. Exports : Do it yourself, Snowwhite Publication, Mumbai.
5. Export Documentation and Procedures: Nabhi Publications, New Delhi.

PAPER-II ; PROJECT REPORT AND VIVA-VOCE

Every student shall have an appropriate topic selected for doing Project Report at the session and shall submit the same in triplicate at least 3 weeks before the commencement of theory examinations. For this purpose each student shall undergo for field work/practical training in concerned organisations for 150 hrs. Viva-Voce shall be held within one month of the last date of written examination. (Project Report 70 marks and Viva-Voce 30 marks).

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