


UNIVERSITY OF RAJASTHAN,
JAIPUR

B.COM.PART-II
2013-14

Prepared by Pushk

Checked by 
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B.Com Part II
 Course II
 India 2014

B.Com Part II Exam 2014

Syllabus : B.Com. Pt.-II • 3

DISTRIBUTION OF MARKS

S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
1.	Accountancy & State Direct Taxes			
	Paper I-Direct Taxes	3	100	36
	Paper II-Cost Accounting	3	100	36
2.	Business Administration			
	Paper I-Company Law and Secretarial Practice	3	100	36
	Paper-II-Management	3	100	36
3.	Economic Admin. & Financial Management			
	Paper I			
	Economic Environment in India	3	100	36
	Paper II-Elements of Financial Management	3	100	36

Additional Optional Subjects :

1.	Textile Craft			
	Paper I	3	30	22
	Paper II	3	30	
	Practical Submission	6	70	25
			70	25
2.	Garment Production & Export Management			
	Paper I Fashion and Apparel Design		30	13
	Paper II-Elements of marketing and Finance		50	18
	Practical-I & II		120	52

Vocational Subject

1.	Computer Application			
	Paper I-Data Base Management System	3	50	8
	Paper II-Structured Programming and Computer Graphics		65	20
	Practical		70	

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S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
2.	Tax Procedure and Practice			
	Paper I-Direct Tax-I : Procedure and Practice	3	100	36
	Paper II-Direct Tax-II : Procedure and Practice	3	100	36
3.	Principles and Practice of Insurance			
	Paper I-Fire and Marine Insurance	3	100	36
	Paper-II-Insurance Finance and Legislation	3	100	36
4.	Office Management and Secretarial Practice			
	Paper I-Office Practice and Office Procedure	3	100	36
	Paper II-Typewriting and Shorthand Theory	-	35	36
	Practice	-	65	
5.	Advertising Sales Promotion and Sales Management			
	Paper I-Advertising (II)	3	100	36
	Paper II-Personal Selling and Salesmanship	3	100	36
6.	Tourism and Travel Management			
	Paper I-Tourism Marketing	3	100	36
	Paper II-Travel Agency, Tour Business and Accommodation	3	100	36
7.	Foreign Trade Practices and Procedures			
	Paper I-Elements of Export Marketing	3	100	36
	Paper II-Foreign Trade Financing and Procedures	3	100	36

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I. ACCOUNTANCY & BUSINESS STATISTICS

Scheme :

Max. Marks : 200

Min. Pass Marks : 72

Paper-I

Duration 3 hrs.

Max. Marks 100

Paper-II

Duration 3 hrs.

Max. Marks 100

Note : The question paper will be divided into two parts as detailed below :

Part-I : Will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answer below the questions in the booklet itself. Time allowed for Part I would be 1 hour.

Part-II : Will comprise of 3 descriptive/problem solving/essay type question of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidate will be required to attempt all the 3 questions.

Part II of the question paper will be answered in a separate usual answer book. Time allowed for Part II will be 2 hours.

Paper-I : Direct Taxes

Section 'A'

1. Definitions, different type of assesses, basis of charge and residential status of assesses.
2. Computation of taxable income under the heads Salaries, House property, Business and Profession.

Section 'B'

3. Computation of taxable income under the heads Capital Gains and Income from other Sources.
4. Set off and carry forward of losses.
5. Exemptions.
6. Clubbing and aggregation of Income.
7. Deductions from Gross Total Income.
8. Assessment of Individuals and computation of their tax-Liability.

Section 'C'

9. Assessment of H.U.F. and computation of their tax-liability.
10. Assessment of firm and computation of their tax-liability.
11. Assessment procedure, deduction of tax at source, advance payment

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of tax.

Note : The candidate should 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. रास, श्रीवत्सव, मिश्रल : आयकर
2. पटेल एवं चौधरी : आयकर एवं लेखा
3. डॉ. एच.डी. मेहरोत्रा : आयकर विधि एवं लेखे
4. गुप्ता, गुप्ता, मोदी : आयकर
5. Singhania V.K. : A students Guide to Income Tax.
6. Bhagwati Prasad : Law and Practice of Income Tax in India.
7. V.S. Sundrama : Law of Income Tax in India.
8. Kanga & Palkiwala : Income Tax
9. गोयल, खत्री, गुप्ता : आयकर
10. L.R. Khatri : Income Tax.

Paper-II : Cost Accounting

Section-A

1. Introduction : Meaning and definition of Cost Accountancy, cost accounting and costing. Distinction between financial and cost accounting. Elements of Cost.
2. Material : Purchasing, storing and pricing of stores issued material control.
3. Labour : Recording of time and wages. Methods of remuneration, incentive plans, allocation of wages, labour turn-over and treatment of idle-time, over-time.
4. Overhead : Meaning, Collection, Classifications. Apportionment allocation and absorption of overheads. treatment of interest on capital research and development expenses, losses on account of depreciation, waste, obsolescence and defectives.

Section-B

5. Costing Methods : Single output or unit costing; operating costing, job and contract costing; process costing (excluding equivalent production).
6. Reconciliation between cost and financial Accounts.

Section-C

7. Cost Volume Analysis : Meaning, Significance and Limitations. Break-even analysis, profit graph, Profit-volume ratio. Assumptions of cost volume profit Analysis.
8. Standard Costing : Meaning, Significance and Limitation. Types of standards and variances pertaining to material and Labour.

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Note: The candidate should 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. एम.एल. अग्रवाल : परिव्यय लेखांकन
2. जैन, खण्डेलवाल, प्रारीक : लागत लेखांकन
3. महेश्वरी, मिश्र : लागत लेखांकन : सिद्धांत एवं व्यवहार
4. जैन, नारंग : लागत लेखांकन
5. Bhar B. K. : Cost Accounting : Methods & Problems
6. Banerjee B. : Cost Accounting.
7. Owler L.W.J. & Brown J.L. : Wholdon's Cost Accounting and Costing Methods.
8. Giggs W.W. : Cost Accounting.
9. Swaminathan : Lectures on Costing.
10. Jawahar Lal : Cost Accounting.
11. Ashish K. Bhattacharya : Principles and Practice of Cost Accounting.
12. Prasad N. K. : Principles of Cost Accounting.
13. Nigam and Sharma : Cost Accounting.
14. Ayengar S.P. : Cost Accounting.
15. ओसवाल, महेश्वरी : लागत लेखांकन
16. बिदावत, शर्मा सुरोलिया, भारद्वाज : लागत लेखांकन
17. Oswal, Maheshwari, Modi : Cost accounting.
18. अग्रवाल : लागत लेखांकन

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Part-II : will comprise of 3 descriptive/problem solving/essay type question of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidate will be required to attempt all the 3 questions.

Part II of the question paper will be answered in a separate usual answer book. Time allowed for Part II will be 2 hours.

Paper-I : Company Law and Secretarial Practice

Max. Marks 100

Duration 3 hrs.

Min. Pass Marks. 36

Section-A

Definition, essential characteristics and kinds of companies. Detailed study of Public, Private, Government Companies and a deemed Public Company. Provisions regarding Incorporation and raising of capital through shares, Debentures and Public Deposits and concessions of Private Company, Promoters, Memorandum of Association and Articles of Association Prospectus, Statement in lieu of Prospectus. Membership of a company. Alteration and Reduction of Share Capital.

Section-B

Management of companies - Board of Directors. Managing Director. Manager. Managerial Remuneration Powers. Position and Responsibilities of Directors, Prevention of oppression and mismanagement. Winding-up of companies.

Section-C

The Position of a Company Secretary in the Organisation structure of a Company, Duties and qualification of a Company Secretary. Law and Practice relating to (i) Allotment of Shares (ii) Forfeiture of Company Shares and re-issue of forfeited shares. (iii) Transfer and Transmission of Shares. (iv) Payment of Dividend. (v) Company Meetings, Resolution. Notices. Agenda, Quorum and Minutes.

Books Recommended :

1. आर.सी. अग्रवाल एवं एन. एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस.एम.शुक्ल एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
4. J.C. Bahl : Secretarial Practice.
5. N. D. Kapoor : Company Law.
6. M. C. Kuchhal : Secretarial Practice.
7. Awatar Singh : Company Law
8. माथुर, सक्सेना : कम्पनी अधिनियम एवं सचिवीय पद्धति
9. डॉ. राम राम चौधरी : कम्पनी अधिनियम एवं सचिवीय पद्धति (गणेश नरेश मिश्र)
10. चूण्डावत, खाचा, जाशी, बन : कम्पनी अधिनियम (अजमेरा बुक कम्पनी, जयपुर)

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Paper-II : Management

Max. Marks 100

Duration 3 hrs.

Min. Pass Marks 36

Section-A

Management, Concept, Nature, Objectives, Principles, importance and process of management, Schools of Management Thought, MBO, Planning, Nature, type, importance, Principles, techniques and components and techniques of decision making.

Section-B

Organisation : Goals, structure, importance, process and Principles of Organisation. Theories of organisation. Environment and organisation. Formal and informal organisation. Organisational changes and development.

Authority and responsibility, Power and authority, sources of authority, delegation of authority, centralisation and decentralisation, span of control.

Communication, Significance, Channels of communication, types and process of communication, barriers and remedies.

Leadership, Function, qualities, styles and theories of Leadership.

Section-C

Co-ordination, Co-ordination and co-operation, co-ordination as essence of management, principles and techniques, obstacles in co-ordination, essential of effective co-ordination.

Direction : Concept, nature, importance and principles of direction.

Motivation : Importance, type process and techniques of motivation, theories of motivation (McGregor, Maslow, Herzberg) Sound motivation system.

Control, Nature, process, techniques and essentials of effective control.

Books Recommended :

1. B.S. Mathur : Principles of Management.
2. Satya Saran 'Chatterjee' : Introduction of Management.
3. Mritunjoy, Banerjee : Business Administration.
4. Richard, Hatman Tuwence P. Hogan and John Wholipan : Modern Business Administration.
5. S. Sarlekar : Business Management.
6. Koontz O'Donnell and Essentials of Management.
7. जे. पी. सिंघल : प्रबंध, अजमेरा बुक कम्पनी, जयपुर

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8. डॉ. आर.एल. नौलखा : प्रबंध के सिद्धान्त, रमेश बुक डिपो, जयपुर
9. C.B. Gupta : Principles of Management.
10. उपाध्याय एवं सरीन : प्रबंध
11. सुधा, जी.एस. : प्रबंध : यूनिवर्सिटी बुक हाउस प्रा. लि., जयपुर
12. M.J. Mathew : Management.
13. राजकुमारहित, शर्मा, शर्मा, गुप्ता : प्रबन्ध (अजमेरा बुक कंपनी, जयपुर)

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3. ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

Scheme :

Max. Marks : 200

Min. Pass Marks : 72

Paper-I

Duration 3 hrs.

Max. Marks 100

Paper-II

Duration 3 hrs.

Max. Marks 100

Note : The question paper will be divided into two parts as detailed below :

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Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answer below the questions in the booklet itself. Time allowed for Part I would be 1 hour.

Part-II : Will comprise of 3 descriptive/problem solving/essay type question of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidate will be required to attempt all the 3 questions.

Paper-I : Economic Environemnt in India

Section-A

- I. Economic environment - Meaning, Factors affecting economic environment, Basic features of Indian economy, India in world economy.
- II. Economic policies - Agriculture policy, Industrial policy, Commercial policy Monetary policy & Fiscal policy.
- III. Economic planning - Meaning, importance, objectives & techniques of planning. Salient features of India's Five year plans with special reference to IX, X & XI Plans.

Section-B

- I. Significance of agriculture in Indian economy and new agriculture strategy. Agriculture Finance (specially Kisan Credit Card), Nature

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- of risk and uncertainty in agriculture, Measures to control risk and uncertainty. Agriculture & W.T.O.
- II. Industrial growth in India and prospects. Role of small scale industries and problems faced by them. Globalisation v/s small sector.
 - III. Role of Public sector in India and its problems. Concept of privatisation & disinvestment.
 - IV. Impact of liberalisation on Agricultural. Industrial and trade development, Globalisation & Swadeshi.

Section-C

- I. Foreign Trade; volume, composition and direction. Export promotion.
- II. Main features of 2001 census and population policy in India.
- III. Indian Economic problems : Poverty, Unemployment, Economic disparities and population explosion.

Books Recommended :

1. रुद्रदत्त एवं सुन्दरम : भारतीय अर्थव्यवस्था
2. ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नाथूरामका : भारतीय अर्थव्यवस्था
4. चौधरी चरणसिंह : भारत की भयावह अर्थव्यवस्था
5. गुप्ता, स्वामी : आर्थिक नीति एवं नियोजन
6. Rudra Dutt & Sundaram : Indian Economy.
7. A. N. Agarwal : Indian Economy.
8. एन. एल. अग्रवाल : भारतीय कृषि का अर्थतंत्र

Paper-II : Elements of Financial Management

Section-A

1. Meaning, scope, importance and limitations of Financial Management. Tasks and responsibilities of a modern finance manager.
2. Financial analysis : Financial statements—Income statement and Balance-sheet. Techniques of financial analysis. Ratio analysis, Liquidity, Activity, Profitability and Leverage Ratios.
3. Funds flow analysis—Sources and uses of funds. Preparation of statement of changes in working capital and statement of source and uses of funds.

Section-B

4. Break even analysis.
5. An introduction of Financial planning and forecasting.
6. Sources of short-term and long-term finance. Equity v/s Debt.

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7. Working Capital Management-concept and significance. Determinants and Estimation of Working Capital. Adequate working capital, Merits and demerits.

Section-C

8. Management of cash and marketable securities.
9. Receivables and inventory management.
10. Elementary study of capital budgeting including methods of evaluating capital expenditure proposals under uncertainty.
11. Dividend policy.

Books Recommended :

1. आर.एस. कुलश्रेष्ठ : निगमों का वित्तीय प्रबंध
2. अग्रवाल, अग्रवाल : वित्तीय प्रबंध के तत्त्व
3. Prashan Chandra : Financial Management
4. I.M. Pandey : Financial Management
5. Khan & Jain : Financial Management
6. एम. आर. अग्रवाल : वित्तीय प्रबंध के मूल तत्त्व

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1. TEXTILE CRAFT

Scheme :

Min. Pass Marks 22

Paper I (Theory) (3 hours duration)

Max. 70

Paper II (Theory) (3 hours duration)

Max. 30

Max. 30

Paper I Max. Marks

(i) Theory 30

(ii) Practical 35

(iii) Submission 35

Total : 100

Theory :

(i) Weaving Theory : Different aspects and requirements manufacture of cloth.

(ii) Weaving Practical : Working on looms to produce fabric samples of fabric waves.

Paper II Max. Marks

(i) Theory 30

(ii) Practical 35

(iii) Submission 35

Total : 100

Theory :

(i) Dyeing Theory : Use of different dyes on different years and fabrics

(ii) Printing Theory : Styles of printing-Direct Style, Discharge Style and Resist Style.

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Practical Dyeing and Printing

Min. Pass Marks 25 :

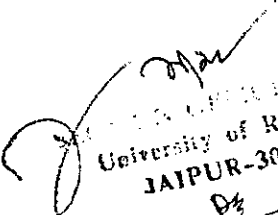

Max. Marks 70

(Based on Paper I & II)

1. Block Printing.
2. Hand Printing.
3. Screen Printing (paper cut method)
4. Designs, different shades on yarn and fabric using different cut.
5. Designs for practical.
6. Introduction to the concept of repeat.

Submission Work

Min. Pass Marks. 25 : (Based on Paper I & II) Max. Marks. 70


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2. GARMENT PRODUCTION & EXPORT MANAGEMENT

Scheme :

Min. Pass Mark	72	Max. Marks : 200	Min Pass Marks
Paper-I	3 hrs.duration	Max. Marks : 30	13
Paper-II	3 hrs.duration	Max. Marks : 50	18
Practical-I	4 hrs.duration	Max. Marks : 60	26
Practical-II	4 hrs. duration	Max. Marks : 60	26
Paper—I Fashion and Apparel Design			
Hrs. 3	M.M. 30		M.M. 13

Section—A Introduction of Fashion

1. Fashion terminology, fashion cycle, sources of fashion, factors influencing fashion.
2. Fashion forecasting
3. Indian and International fashion designers.
4. History of customs of Indian civilization & brief knowledge of world costumes French, German & European.

Section -B: Selection Criteria

5. Selection of suitable fabrics for Infants, Toddlers, Pre-school Children, School going children, Adolescents, adults and Special needs.
6. Buying criteria for readymade garments, definition, origin & evolution of ready to wear garments.
7. Factors affecting selection of Household liners, Curtains, Draperies, towels and Carpets.

Section -C: Techniques in Pattern Making

1. Eight head theory
2. Pattern making- (1) Drafting
(2) Draping
(3) Flat Pattern
3. Colour & Colour Schemes, Psychological effects of Colour on

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clothes.

References-

1. GJ. Samathi, Elements of Fashion & Apparel Design.
2. Biswas a
3. Roshan Alkaji- Costumes of India.
4. Littman Connie (1977)-Pattern Making Design. Litton Educational Publishing Inc.

Paper—II

Elements of Marketing and Finance

Hrs. 3

M.M.50

Min. 18

Section—A

- (1) Market Structure—Types of Market, Market Demand, Elasticity of demand, Demand forecasting, Market survey; Elements of cost.

Section—B

- (2) Cost analysis: Break-Even analysis, Garments Production Planning.
- (3) Finance: Sources of Finance and Working capital, Financing Foreign trade. Methods of payment, various types of bills. Bill discounting. Letter of credit, Tariff, Customs, Insurance

Section—C

- (4) Export credit and guarantee corporation, Procedures for exports and export-import policy of India, Export License, Export houses, Export Promotion Schemes and measure in India-Detailed study.

References-

- K.K. Sharma, G.R. Basetia, Entrepreneurship and Small Business.
M.J. Mathew, Management of Marketing.
J.K. Tondan, International Finance.

Practical—I

Clothing Construction

Hrs. 4

M.M.60

Min. 26

1. Decorative samples.
 - (a) Lace Edging (machine)
 - (b) Gathers (machine)
 - (c) Pleats-knife, Box & Inverted Box pleats
 - (d) Frills-One side and two sided
 - (e) Tucks-pin, cross, shell, scalloped
 - (f) Placket-Even hem, Loop fasteners

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- (g) Zipper
- (h) Machine Embroidery-Basic stitches (Running, satin, Long & Short, patch work, applique work)
- 2. Childs bodice block.
- 3. Drafting, Cutting and Stitching of following garment:
 - (a) Frock (Variations of A-Line/Gathered/Pleat/Umbrella)
 - (b) Skirt and Top
 - (c) Sun suit/Romper/Bushirt with shorts.

Reference :

Jindal, Ritu, handbook of fashion designing.

Kallal, Mary Jo, Construction.

Mitchell Beazley, The Sewing Book a complete practical guide.

Practical—II

Apparel Designing

Hrs. 4

M.M.60

M.M. 26

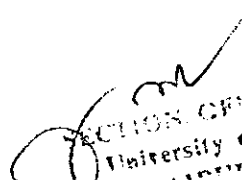

- 1. Color wheel and color schemes.
- 2. Introduction to Eight head theory and stick figure 9½", 10½"
- 3. Developing a croquis from block figure.
- 4. Identification of different types of collars, sleeves, yokes and pockets.
- 5. Draping of garments on croquis (at least 8 sheets) using different media.
- 6. Introduction to the basics of computers, M.S. Word, internet.
- 7. Preparation of a portfolio.,

Reference :

Ireland, Fashion designing drawing and presentation.

Ireland, Patrick john, fashion design Illustration : men

Renee Weiss chase, cad for fashion design.


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VOCATIONAL SUBJECT
1. COMPUTER APPLICATIONS

Max. Marks

Com.

Paper I Data Base Management System

50

Paper II Structured Programming and
Computer Graphics

65

Practical Programming Laboratory.


On-the-Job training (4 Weeks)

The duration of these papers will be 3 hours.

Paper I : Data Base Management System

Categorization of DBMs systems. Network. Hierarchical and relational databases. Application of DEMS systems.

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Relational data bases management systems. Why to use them and where. Data Description Language. Data Manipulation Language and Data Control Languages.

Introduction to DBASE, DBASE commands. Development of an application under DBASE using forms, screens and, PRG files.

Security considerations in database management systems Performance improvement in databases.

Relational databases - advanced concepts. Introduction to ORACLE, INGRES or a similar RDBMS on a multiuser environment.

Structured query language. Form design on a advance RDBMS Report generator, Query by example and Report by form. Accessing RDBMS using programming languages.

System management. User management Security considerations
Practical

Design of a database for a business application. Design of data entry forms and reports layouts for this database. Creation of programs to access and manipulate database.

Development of a business application in RDBMS.

Paper-II : Structured Programming and Computer Graphics :

Introduction Need of structured programming. Methods of documentation. Methods of analyzing a program requirements. Data flow diagrams. Entity relationship. Flow charts.

Various categories of programming language (3GL, 4GL etc.) Introduction to C and COBOL. Program development in C using structured programming concepts.

Why graphics. Various types of graphics programs. DTP packages. DTP packages. Microsoft Windows. Various documentation cum DTP packages e.g. Wordperfect. Microsoft Word etc.

Introduction to a pagemaker/Ventura or a similar package. Preparation of documents using DTP package. Formatting various fonts and character set. Various type of printers used in DTP. Introduction to commercial DTP systems available in market. Indian language fonts. Creation of Indian language fonts.

Practical

Development of a business application using C

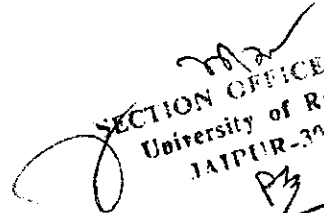

Preparation of a document and publishing it using a DTP system. Creation of fonts.

Managing a Microsoft Window session. Crating group and program items under windows. Turning windows for a computer system

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

1. Subject Title : Tax Procedure Practice 15 weeks.
2. Subject Title : General Objectives.
 - (a) To familiarise the students with the Indian Tax system

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- (b) To acquaint the students with the procedure and practice 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 medium business, necessary under direct and indirect tax law.

(ii) Wage Employment :

Junior level positions in the various organisations such as--

(a) Practising Chartered Accountant firms.

(b) Business Houses.

(c) Industrial undertakings & establishments.

(d) Custom and Excise departments.

(e) Accounts departments of various Central, State, Local self Government departments of various Central, State, Local self Government, Societies etc.

4. (i) This cannot be associated 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 & Practicals - 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 of India.

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.

(iii) On the Job Training (After 1st year)--

Proper training should be given to students, to prepare various returns, forms and documents etc. related to Income Tax and Sales Tax. Excise duty to enable the students to acquire necessary skills so that they can prepare these documents independently. Students can be attached for the purpose of training with local industrial excise and custom departments, income and sales tax departments, and practising firms of the Chartered Accountants.

(iii) **On the Job Training (After 2nd year)—**

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

5. Unit cost for 30 students—

(a) Building as per the norms of the UGC.

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

6. Modalities of examination and evaluation.

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

(b) Continuous evaluation - Assignment surprise test quiz.

Paper-I : Direct Tax-I, Procedure and Practice

Max. Marks 100

3 hrs. duration

Min. Pass Marks : 36

Section-A

1. Regulatory frame work—An overview of Income-Tax Act, 1961 and Income Tax Rules, 1962.

2. Income Tax Authorities.

3. Basis of Charge - who is liable to pay income-tax-person, assessee, assessment year, previous year, residential status and incidence of tax.

4. Permanent Account No. - Procedure for obtaining Permanent Account No. (PAN) - filling and filing of application under form No. 49A.

Section-B

5. Computation of total income for filing of return - Head of Income. Deductions under Chapter VIA Computation of Tax in case of individual, Hindu Undivided Family, Firm, Companies, Rebate of Income Tax under Section 88.

6. Payment of Tax : Tax deducted at source, Advance Tax, Self Assessment Tax

(a) Tax deducted at source : filling and filing of applications form for obtaining TDS number under form No. 49B - obligation of the person making payment, who and when the person is liable to deduct tax at source. Procedure and rate of Tax deducted at source. Procedure and rate of Tax deducted at source on various payments.

Employers Obligations :

Stage-I : Certificate to be issued to the recipients - filing and issue of the various TDS forms (16, 16A and 16B)

Stage-II : Deposit of Tax deducted at source - filling and filing of the challan and deposit of tax.

Stage-III : Submission of returns of TDS under Form No. 26, 26A, 26B, 26BB, 26D, 26E.

Receipts Obligations :

A. To obtain TDS certificate from payer; filling and filing of relevant certificates for lower or no deduction of tax at source. (Form No. 13C, 14, 14B, 15, 15A, 15AA, 15B, 15D, 15E, 15F, 15G, 15H, 15I)

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Section-C

7. Advance Tax - who is liable to pay advance tax, computation of advance tax, instalment and due date of Advance Tax, Interest Payable by the assessee. Filing of challan and deposit of Advance Tax.
8. Self Assessment Tax - Filling of the challan and depositing of the tax there of, interest under self-assessment.

Return of Income : who is liable to file return of income, time limit, return of loss, related return, Revised return, Defective return, Return by who to be signed, filling and filing of Return of Income under :

Form No. 1 in case of companies other than those claiming exemption under section 11.

Form No. 2 for assesses (other than companies and those claiming exemption under Section 11). Whose total income includes profit & gain from business and profession.

Form No. 3A For assesses including companies claiming exemption under Section 11.

Paper-II : Direct Tax-II, Procedure and Practice

Max. Marks : 100

3 hrs. duration

Min. Marks : 36

Section-A : Wealth Tax

1. Regulatory frame work : An overview of Wealth Tax Act. 1957 and Wealth Tax Rules 1957.
2. Wealth Tax Authorities.
3. Important terms and definitions - valuation date, assessment year, meaning of Assets, net-wealth, dest deemed assets, exempted assets.
4. Exempted Assets, Valuation of invaluable property and Jewellers computation of Net Wealth, Computation of Wealth Tax. Filling of challan for payment of Wealth Tax and deposit tax.
5. Return of Wealth tax, limit for filing return, filling and filing of return of Wealth under Form A & B.
6. Assessment and Post Assessment Procedure in brief.

Section-B : Income Tax

7. Assessment Procedure : Inquiring before Assessment. Assessment under Section 143(1). Regular Assessment under Section 143(2). Best Judgement Assessment, income escaping Assessment, issue of notice where income has escaped assessment, Time limit for Notice. Time limit for compilation of assessment and re-assessment.

Section-C

Post Assessment Procedure:

8. Refund : who can claim refund, Form No. 30 for Refund, Time limit for claiming refund, Refund on appeal, Interest on refunds.
9. Rectification of mistake (s).
10. Appeals and revision : When an assessee can file appeal, appellate authorities, procedure for filing appeal, filling and filing of form No. 35, Form No. 36. Time limit for filing appeal. Revision by Income Tax Commissioner.

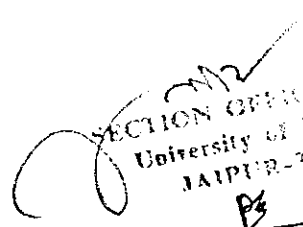

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B

11. Penalties & Procedure : Procedure for imposing penalties, waiver of property, nature of default and penalties impossible.

Transfer of movable property. Filing and filing of Form No. 37 E, Form No. 37 G, Form No. 37 I.

Tax clearance certificate and exemption certificate Procedure and filing and filing of Form No.31.


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3. PRINCIPLES AND PRACTICES OF INSURANCE

Scheme

Max. Marks-200

Min. Pass Marks -72

Paper-I

3 hrs. duration

100 Marks

Paper-II

3 hrs. duration

100 Marks

Paper-I- Fire and Marine Insurance

Max. Marks 100

3 hrs duration

Min. Pass Marks 36

Section-A - Fire Insurance contract

Origin of fire insurance; its nature, risks, hazards and indemnity; Legal basis. Stipulation and conditions: Contracts: Full disclosure of material facts : Inspection and termination of coverage.

Section-B - Fire Insurance Policies

Issue and renewal of policies; Different kinds: Risks covered: recovery of claims - insurer's option Ex-gratia payment and subrogation. Policy double insurance and excess insurance. Types of fire protection policies issued by the General Insurance Corporation of India.

Section-C - Marine Insurance Contract

Origin and growth; History of Lloyds; Evaluation of marine insurance business in India. Basic elements - Insurable interest Utmost Good Faith implied warranties; Policy document. Types of marine insurance contract - Freight, cargo and vessel. Procedure for conditions. Nature of coastal marine insurance; Perils covered, protection available: Procedure for preparation and presentation of claim; Payment of compensation by insurer

Section-D

Total loss, Partial loss, particular average loss and general average loss: Preparation of loss statement. Payment of Marine procedure for presentation of claim; Valuation of loss salvage; Limits of liability. Attachment and termination of risk.

Suggested Books

1. Rodder : Marine Insurance (Prentice Hall, New Jersey)
2. Winter N. D. : Marine Insurance.
3. Godwen : Fire Insurance.
4. Cabell H. The Fire Insurance Contract : Indian Policy (The Rough Notes Co.)

Note : Candidates have to attempt at least one question from each section and five questions in all.

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Paper-II - Insurance Finance and Legislation

Max. Marks 100

3 hrs. duration

Min. Pass Marks 36

Section-A

Laws of probability; Forecast of future events; Construction of mortality tables; mortality tables for annuities.

Section-B

Basic factors, Use of mortality tables in premium determination; interest compound, interest function; Net and gross premium; Mode and periodicity of premium payment; Mode of claim payment; Benefits to be provided; Mode of loading for expenses. Gross premium - general considerations, insurer's insurance; Endowment insurance; Level and natural premium plan : Premium calculation for study, of actuarial valuation.

Section-C

Nature, origin and importance of reserves and funds in life and property Insurance. Retrospective and Prospective reserve computation. Statutory regulation of reserves. Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture law; Non-forefeiture value, reduced paid up values; Settlement options; Automatic premium loan. Nature and sources of insurance surplus; Special form of surplus; Distribution of surpluses - extra dividend, residuary dividend; investment of surplus and reserves-basic principles. Investment policy of LIC and GIC in India.

Section-D

A Brief study of Indian Insurance Act, 1938

Detailed study of Life Insurance Corporation of India Act, 1956. General Insurance Corporation of India Act. 1976. Insurance Regulation and Development Authentic Act. 1999.

Suggested Books :

1. Srivastava, S. S. : Insurance Administration and Legislation in India- (Allhabad, Asia Book Depot.)
2. Govt. of India : Life Insurance Corporation of India Act, 1956.
3. Govt. of India : General Insurance Corporation of India Act, 1956.

Note : Candidates have to attempt at least one question from each section and five questions in all.

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**4. OFFICE MANAGEMENT AND
SECRETARIAL PRACTICE**

Paper-I : Office Practice and Office Procedure

hrs. duration

Max. Marks 100

Min. Pass. Marks. 30

(Candidates are required to answer five questions out of nine questions.

All questions carry equal Marks)

Paper-II : Typewriting and short-hand in Hindi/English

A) Theory

Max. Marks

35 Marks

Duration

1½ hrs.

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(Candidates are required to answer five questions out of eight questions.
All questions carry equal marks)

(B) Practice

Max. Marks 65 Marks

(i) Speed Test (Typewriting) 25 Marks

Speed : Hindi 30 w.p.m.

English 35 w.p.m.

(ii) Shorthand dictation :

Duration 5 minutes Speed: English 80 w.p.m

Hindi 60 w.p.m

Transcription in typewriting 30 minutes

Max. Marks

40 Marks

PAPER-I : OFFICE PRACTICE AND OFFICE PROCEDURE

Unit-I

Office : meaning functions, importance, concept of an organisation, centralisation Vs decentralisation of office services. Principal departments of a modern office - correspondence, typing and duplicating, filing, mailing, general office.

Filing and Indexing : Filing-meaning and importance, essentials of a good filing system, centralised Vs. decentralised filing system, methods of filing, filing equipments.

Unit-2 Office Appliances and Machines

A Study of various types of commonly used appliances and machine - duplicator, accounting mechanism, calculator, addressing machines, punch card machine, franking machine, weighing and folding machine, sealing machine, dictaphone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Units-3 Modern office Machines:

Photocopier, Computer, Word processor, Scanner Their operation and use in the office set up. Introduction of computer-importance, history and types of computers, computer hardware and software, computer operation.

Word Processor - concept of wordprocessing, roating and editing documents, taking print out, Do's and Don't in details from application point of view. Scanner - Introduction of Scanner, its importance and use in offices.

Unit-4 Mailing Department

Meaning and importance of mail, centralisation of mail, handling of work-its advantages, mail room equipment, sorting table and recks, letter openers, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

Handling Mail : Inward mail - Receiving, sorting, opening, recording, marking distributing.

Outward Mail : Folding of letters, preparation of envelops, sorting sealing, weighing, stamping, entering in letter sent book or peon book, dispatching. Rail parcel service, Air mail service, Courier service.

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Unit-5 Office Correspondence :

Essentials of a good letter, drafting of business letter : enquiry, quotation, order, advice, making payment, trade reference, complaints, circular letters, follows up letters, official letters, demi official.

Assisting Visitors :

Office atiquetee, effective use of language, preparation of appointment schedules and maintaining visitors diary, finishing desired information, instructing co-workers.

Practicals:

Office Practice :

1. Filing and Indexing :

Practice in filing and indexing - Alphabetically, Numercally, arranging files subjectwise, searching a particular file, transforming of old files for future reference, weeding out of records, developing card indexing system for the college library.

2. Drafting of the following (on the basis of actual information)

- Application for a job
- Interview letter
- Appointment letter
- Letter of enquiry
- Letter of order
- Office Notes
- Issue order
- Issue of Tenders

3. Recording of inward/outward mail.

PAPER II : TYPE WRITING AND SHORTHAND IN HINDI

Unit-1 : Carbon Manifolding

Carbon papers and their kinds, carrying out corrections on carbon copies : use of Eraser, erasing shield, white correcting fluid etc. squeezing and spreading, Carbon economy.

Unit-2 : Stencil Cutting and Duplicating

Techniques of stencil cutting, correction of errors on stencil papers, use of correcting fluid, graft methods and use of Gum-coated paper method, signatures and lining on stencil paper with the help of sylus pen and backing sheet.

Duplicator - kinds of duplicators taking out copies on duplicators, duplicating ink.

Unit-3 : Electric and Electronic Typewriters

Importance and use of Electric typewriters Advantagcs of Electric Typewriter.

Salient features of Electronic typewriters.

Unit-4 : Correspondence

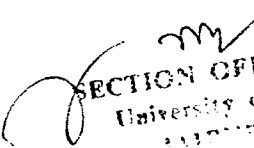

- business
- official

(A) Shorthand in Hindi (Theory)

Unit-I : Extended use of certain Consonant :

The Aspirate, tick and dot 'H'

Downward and upward 'R' upward 'sh'


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Compound Consonants, Medical Semi-circles

Unit-2 : Halving and doubling Principle :

Halving - general principles and their exception, use of halving principle in phrascography. Doubling - general principles and their exception, use of doubling principle in Phrascography.

Unit-3 : Prefixes, Suffixes, contractions and Intersections Prefixes and Suffixes-meaning and uses, list of prefixes and suffixes, contractions, general rules and list of contractions.

Intersection - Meaning and uses, list of inter-section, writing of figures in shorthand. Note taking techniques and transcription on typewriter.

(B) Typewriting (Practice)

Unit-1 : Carbon manifolding

Taking out copies with the help of carbon papers. Carrying out corrections on carbon and spreading methods, correction of drafts.

Unit-2 : Stencil Cutting and Duplicating

Stencil Cutting, carrying out corrections on Stencil paper with different methods. Cyclostyling.

Unit-3 : Electric and Electronic Typewriters

Practice on above typewriters.

Unit-4 : Correspondence

Typewriting of Business Letters

Typewriting of Official Letters.

Shorthand in Hindi (Practice)

1. Practising the use of halving and doubling principles, suffixes, suffixes from text book
2. Repeated practice of contraction and intersection
3. Taking dictation of passages for five minutes at a speed of 80 w.p.m. and transcription of the same on typewriter.
4. Taking dictation from tape-recorder.
5. Taking dictation from different voices.
6. Recording class lectures in Shorthand.

Stenography

(A) Theory

Maximum Marks 35

Duration 1½ hours

(candidates are requested to attempt five questions out of eight questions. All questions carry equal marks.)

(B) Practice

Maximum Marks 65

(i) Typewriting in Hindi

Speed test

Maximum Marks 25

Duration

10 minutes

(ii) Shorthand in Hindi Practical

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Maximum Marks . 40

Dictation 5 minutes

Speed Hindi 60 w.p.m.

Transcription in Longhand in 60 minutes.

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5. ADVERTISING SALES PROMOTION AND SALES MANAGEMENT

Scheme

Min. Pass Marks - 72		Max. Marks-200
Paper-I	3 hrs. duration	100 Marks
Paper-II	3 hrs. duration	100 Marks
Paper-I : Advertising (II)		
Max. Marks - 100	3 hrs. duration	Min. Pass Marks -36

Advertising Media : Types of Media : Print Media, (News Paper and Magazines, Pamphlets, posters and brochures), Electronic Media (Radio, Television, Audio Visuals, Cassettes), Other Media (direct mail, outdoor media), Their characteristics, merits and limitations, Media scene in India, Problems of reaching rural audience and markets, Exhibitions and Mela, Press Conference, Media Planning, Selection of Media Category, Their reach, frequency and impact, Cost and other factors influencing the choice of media, Media scheduling.

Evaluation of advertising effectiveness, Importance and difficulties, Methods of measuring advertising effectiveness, Pre-testing and posttesting.

Communication effect, Sales effects.

Regulation of advertising in India, Misleading and deceptive advertising and false claims.

Advertising agencies, Their role and importance in advertising, Their organisation patterns, Functions, Selection of advertising agency, Agency Commission and fee.

Advertising Department, Its functions and organization.

Suggested Readings :

Same as for Paper-II (relevant chapters)

Paper-II Personal Selling and Salesmanship

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

Nature and importance of personal selling, Door to door selling, Situations where personal selling is more effective than advertising, Cost of advertising Vs. Cost of Personal selling.

AIDA model of selling, Types of selling situations, Types of sales persons.

Buying motives, Types of markets, Consumer and industrial markets, their characteristics and implications for the selling function.

Process of effective selling : prospecting, Pre-approach, approach.

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presentation and demonstration, handling and objections, closing and sale post-sale activities.

Qualities of the successful sales person with particular reference to consumer services.

Selling as a career, advantages and difficulties

Measures for making selling an attractive career.

• Distribution network relationship

Reports and documents; Sale Manual, Order best, Cash memo, tour diary, daily and periodical reports

Other problems in selling.

Tentative Suggested Readings :

1. Russel, Beach and Brskrk : Selling (McGraw-Hill)
2. Still, Cundiff and Goveni : Sales Management (Prentice Hall of India)
3. J.S.K. Patel : Salesmanship and Publicity (Sultan Chand & Sons, N. Delhi)
4. C.A. Kirkpatrick : Salesmanship (South Western Publishing; Indian Reprint by J Taraporewala, Bombay)
5. Johhson Kirtz and Schuing : Sales Management (McGraw Hill)

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6. TOURISM AND TRAVEL MANAGEMENT

B.Com. Part-II

200

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)

Introduction

This Course covers analysis of the markets and their possible developments. Packing of the product, Pricing policies and their publicity and advertising in the media-print and Electronic.

Section-A

The concept marketing. Nature, Classification and characteristics of services and their marketing, implications. developing marketing strategies for services firm.

Section-B

Linkage in tourism and other sectors (Travel Agency, Accommodation, Food, Nutrition, Catering).

Section-C

Tour Packaging : Concept, Characteristic Methodology considerations and pricing of Tour packing, Designing and printing of Tour Brochure.

Section-D

A Study of the marketing and publicity aids like books periodicals, brochures, posters, hand outs, press release Audio visuals.

Section-E

The paper would also include promotional public relations methods employed in tourism Marketing.

Suggested Readings:

1. Kotler, Philip : Marketing Management. Universal Publications, New Delhi.
2. Maccarthy, D.K.J. : Basic Marketing - A Management approach.
3. Doughles Foster : Travel and Tourism Management.
4. Negi, M.S. : Tourism and Heterliering.
5. Wahab, S. Grampter, L & Fibbs : Tourism Marketing : Tourism International Press, London 1976.
6. Stephan F. Witt & Luiz Mountinch : Tourism Marketing and Management Handbook, Prentice Hall. New York. 1985.
7. Renal, A Nykiel : Marketing in Hospitality Industry (2nd Ed.) Ven Nestrland Reinhhdd 1986.
8. Meclean, Hunger : Marketing Management (Tourism in your business). Candian Hotel and Restaurant Ltd. 1984.

Paper-II Travel Agency, Tour Business and Accommodation

Max. Marks. 100

3 hrs. duration

Min. Pass Marks 36

Introduction

The Study includes the functions, differentiation regulations, organization recognition of Travel Agents, Tour Operators and Excursion Agents.

The role in details of Sectors like airline : International, Domestic, Air taxies. Ticketing, Cargo, Railway-Transport operations the allied business of Travel agencies has been included in the course. A study of Tours or accommodations their organisations and management.

Section-A

Definition, Main functions, Organizational structure of a Travel Agency and the Tour operations. Different types of travel agents and their responsibilities, procedures for becoming a travel agent and tour operator in India.

Section-B

Role of Indian Airline, Indian Railways, Air India and Vayudoot in the growth of travel agency and tour operators business.

Section-C

Accommodation - Types, Organisation and Management.

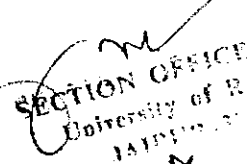
Suggested Readings:

1. Mcrisse Jome, W : Travel Agents and Tourism.
2. David H. Howel : Principles and Methods of Scheduling Reservations (National publisher) 1987.

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3. Agrawal, Surinder : Travel Agency Management (Communication India-1983).
4. Geo Chack : Professional Travel Agency Management : Prentice Hall, London, 1990.
5. Bhatia, A. K. : Tourism Development - Principles and Policies Sterling Publisher, 1991, New Delhi.
6. William Cordve : Travel in India.
7. National Publishers, Delhi : The World of Travel, 1979, Field Trip Report, Practical Field Trip Report


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7. FOREIGN TRADE PRACTICES AND PROCEDURES

Subject Objectives

- To familiarise the students with the basic principles of foreign trade and the environment in which foreign trade takes place.
- 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.
- To familiarise the students with the nature and scope of International Marketing as also the four Ps of International marketing.
- 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
- To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade.
- 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

- Self-employment - can start an export business either singly or in partnership with fellow students; can take up export documentation work for others
- Can take up employment in exporting firms, banks, insurance companies or with freight forwarders.
- (i) Permissible combination of subjects :
B.A. - any subject preferably with Economics, Psychology, Social Work, Foreign Languages.
B. Com. - With any subject.
(ii) prerequisites of admission
10 + 2 preferably with economics or commerce.

Paper-I Elements of Export Marketing

Objectives : To familiarise the students with the nature and scope of

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international marketing and also the four Ps of International marketing.

Unit-I	Periods
- Role of exports, scope of export marketing and why should a firm export	6
- Selection of export products.	2
- Selecting export markets	4
Unit-II	
- Direct and indirect export and role of export houses	3
- Channel of selection and appointment of agents, agency agreement and payment of agency commission.	3
- Promotion abroad, use of mailing lists, advertisement abroad, and participation in trade fairs and exhibitions	4
Unit-III	
- Legal aspects of export contracts including INCO terms	4
- Arbitration and settlement of disputes	4

Books :

- (1) Export Management by T.A.S. Balagopal
- (2) Export Management by S.R. Ullal.
- (3) International Marketing Management by Varsney and Bhattacharyya.

Paper-II Foreign Trade Financing and Procedures

Objectives : 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 financing.

Unit-I	Periods
- Export payment Terms including letters of credit and their operation	4
- Pre-shipment and post-shipment finance	4
- Import finance and letter of credit and operation there of	3
Unit-II	
- Role of Banks in foreign trade finance	1
- Obtaining ECGC Policy and filing claims	3
- Obtaining long term export credit from EXIM Bank	3
Unit-III	
- Costing and Pricing for exports.	6
- International capital markets, foreign exchange rates, exchange fluctuations and obtaining forward cover.	6

- Books :** (1) Finance of Foreign Trade by Keshkamat
(2) Finance of foreign Trade by G.S. Lall.

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8. TOURISM

PAPER I : TOURISM SERVICES

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Tourism infrastructure : Travel & Transport, Accommodation, Food Beverage and Catering, Entertainments & shopping.
- Development of means of travel & transport : Road, Rail, Water and Air transport. Role of Air India in Tourism Promotion, travel agencies and tour operator, place on wheel (POW).
- Accommodation : Form of Accommodation Hotel (Star & Non Star) Motels, Palaces, Heritage Hotels, Guest House, Dharmshalas etc. Hospitality.
- Catering and Food Beverages : Important Indian Cuisines and Food beverage in the different part of the country Hygienic and Nutritious Food. Coffee House & Cafe.
- Entertainment : Sightseeing, Folklore, Pilgrimage, Fair & Festival, Beach & Island Resorts. Camel riding, elephant riding, Kite Festival, Cinema, Theatre & sport events Adventure, Fashion show, Magic & Yoga.
- Tourist Guide and Escorts . City Tour, Mountain Guide, Sherpa Street Guide

References :

1. Riccline J.R. Brent : Travel and Tourism Hospitality
2. Brymer. Robert A : Introduction to Hotel & Restaurant Management.

PAPER II : WORLD TOURISM

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Historical Development of World Tourism, Silk Route, Mass Tourism Grand Tour. Trends in world Tourism.
- World Tourism organisation (WTO) : Objectives & Functions of WTO, Regional offices and operation of WTO. Working of Pacific Area Travel Association (PATA) Travel Corporation of India (TCI).
- World Travel Agency SITA Operation of SITA. Challenges Faced

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- Tourism Development in South East Asia : Singapore, Malasiya, Thailand, Nepal, Cambodia.
- Tourism Promotion on Japan.
- Tourism Development in Greece, Spain, Italy, Germany, Australia, France and United Kingdom.

References :

1. Report on World Tourism Organization.

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9. PRINCIPLES AND PRACTICE OF BANKING AND INSURANCE

PAPER I : RURAL BANKING

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Concept & definition of Rural Banking. Function and Importance of Rural Banking.
- Classification of Rural Banks NABARD, RBI, RRBs, Cooperative Banks and Commercial Banks.
- Role of Commercial banks in the rural development, Type and norms of loan & advances in rural sector, assessment of credit needs for rural sector loaning.
- Formalities & procedure of loan disbursement.
- Genesis of Regional Rural Banks in India objectives and function of RRBs, Progress and Problem of RRBs.
- Cooperative Sector Banks. Organisational Structure and management of Cooperative Banks. Working of State Cooperative Banks and Central Cooperative Banks Organisation and functions of Land Developments Banks.
- Refinance and Credit Guarantee facilities of cooperative banks and India.
- Current Issues and problems of Cooperative Banks - A detailed study of the working of NABARD.

References :

1. Mathur, B.S. Co-operation. Sahitya Prakashan, Agra.
2. Jha, S.M. Bank Management, Himalaya Publishing House, Delhi.
3. NABARD, Annual Reports.

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PAPER II : INSURANCE MANAGEMENT

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Introduction : Savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis-a-vis insurance: Tax benefits under insurance policies; Life cycle needs including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis-a-vis chargeable premium, and coverage.
- Computation of Premiums/Bonuses : Premium calculation including rebates, mode rebate, large-sum assured policies rebate; Extra premium; Under premiums; Computation of benefits. Surrender value; Paid-up value.
- Insurance Documents : Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; Other insurance documents related to receipt.
- Life Insurance Products : Traditional Unit Linked Policies, Individual and Group Policies; With profit and without-profit policies. Different types of insurance products : Whole life products, interest sensitive products, term-assurance annuities. Endowment; Assurance.
- Options and Guarantees
Group Insurance and Pension Plans
Health Related Insurance

Suggested Readings

1. Mishra M.N : Insurance Principles and Practice: S. Chand & Co., New Delhi.
2. Insurance Regulatory Development Act 1999 and other relevant Acts.
3. Life Insurance Corporation Act 1956.
4. Gupta O.S. : Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV . Insurance-Principles and Practice, S. Chand & Co.; New Delhi
6. Mishra M.N. : Life Insurance Corporation of India. Vols I, II & III: Raj Books, Jaipur.

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10. FOREIGN TRADE PROCEDURE

PAPER I : ELEMENTS OF EXPORT MARKETING

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Role of exports, scope of export marketing and why should a firm export.
- Selection of Export Products.
- Selecting export markets.
- Direct and indirect export and role of export houses.
- Channel selection and appointment of agents, agency agreement and payment of agency commission.
- Promotion abroad, use of mailing lists, advertisement abroad and participation in trade fairs and exhibitions.
- Legal aspects of export contract including INCO terms.
- Arbitration and settlement of disputes.

Books :

1. Balagopal, T.A.S. : Export Management.
2. Ullal, S.R. : Export Management.
3. Varshney and Bhattacharya : International Marketing Management.

PAPER-II : FOREIGN TRADE FINANCING AND PROCEDURES

Theory Paper : Max. Marks 70

Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Export payment terms including letters of credit and their operation.
- Pre-shipment and post-shipment finance.
- Import finance and letters of credit and operation.
- Role of Banks in foreign trade finance.
- Obtaining ECGC Policy and filing claims.
- Obtaining long term export credit from EXIM Bank.
- Costing and Pricing for exports.
- International capital markets, foreign exchange rates, exchange fluctuations and obtaining forward cover.

Books :

1. Keshkamat, Finance of Foreign Trade. G.S. Lall, Finance of Foreign Trade
2. टंडन, जे.के. : अन्तर्राष्ट्रीय व्यापार एवं वित्त, मलिक एण्ड कम्पनी, जयपुर ।
3. Mannur, H.G : International Economics.

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