UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.COM. PART-II

EXAMINATION 2016

Prepared by -

Checked by -

Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR

B Com Pt II Exam 2016

DISTRIBUTION OF MARKS

S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
1.	**Accountancy & State INCOME Taxes**			
	Paper I- INCOME 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	
	Paper II	3	30	22
	Practical	6	70	25
	Submission		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

Add on ~~Vocational~~ Subjec

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
8.	Tourism			
	Paper I : Tourism Services	3	70	30
	Paper II : World Tourism	3	70	30
9.	Principles and Practice of Banking and Insurance			
	Paper I : Rural Banking	3	70	30
	Paper II : Insurance Management	3	70	30
10.	Foreign Trade Procedure			
	Paper I : Elements of Export Marketing	3	70	30
	Paper II : Foreign Trade Financing and Procedures	3	70	30

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UG SYLLABUS

B.COM (PASS COURSE) Part – II

EXAMINATION 2016

Economic Administration and Financial Management

Scheme of Examination

The number of papers and the maximum marks 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 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 will be declared to have passed the examination if they obtain the minimum pass mark in each subject viz. 36%. No division shall be awarded at the Part I and the Part II Examination.

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

B.Com. Part II (Pass Course)

Paper I

1. **INCOME TAX**

Time : 3 hours. Max. Marks. 100
Min. Marks 36

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

Unit -1

Introduction of Income Tax including Residential Status.

Unit -II

Income from Salaries, Income from House Property.

Unit -III

Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

Unit -IV

Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

Unit -V

Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

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. Singhania V.K. : A Students Guide to Income Tax
2. Aahuja and Gupta : Direct Taxes.
3. S. Sundaram: Law and Practice of Income Tax in India.

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B.Com. Part II (Pass Course)

Paper II

Cost Accountancy

Time : 3 hours. Max. Marks. 100

Min. Marks 36

Note: There will be five questions 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

Introduction : Meaning and definition of cost, cost centre, costing, cost accounting and cost accountancy. Objectives, significance and limitations of cost accounting. Systems, methods and techniques of cost accounting. Distinction between Financial and Cost Accounting. Material purchasing and storing. valuation and issue of material. Material cost control.

Unit – II

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages; labour turnover and treatment of idle time and overtime. Overhead: Meaning, Collection, Classification, Allocation, Apportionment, and Absorption of Overhead.

Unit – III

Unit Costing : Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost. Operating Costing : Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.

Unit – IV

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion. Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Joint Product, By- product & Equivalent Production.)

Unit – V

Marginal Costing : Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions). Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

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) Jain, Khandelwal,Pareek :- Cost Accounting (Hindi & English)
2) Saxena, and Vashist :- Cost Accounting
3) B.K. Bhar :- Cost Accounting
4) Agarwal and Chaturvedi :- Cost Accounting (Volume I & II)

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B.COM. Part IInd (Pass Course)(2015-16)

Paper I Company Law and Secretarial Practice

Paper II Management

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B.COM. Part IInd (Pass Course)

Paper I Company Law and Secretarial Practice

Unit I

Meaning, Characteristics of a Company, Lifting of Corporate Veil, types of Company, Privileges of a Private Company.

Unit II

Formation of a Company, Functions and Duties of Promoters, Memorandum of Association : Contents and Alterations, Articles of Association.

Unit III

Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividend.

Unit IV

Directors- Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, Wholetime Director.

Meetings of the Company, Proxy, Agenda, Resolution, Minutes, Methods of Winding-up.

Unit V

Company Secretary- Qualifications, Role and Position, Secretarial Practice relating to allotment of shares, transfer and transmission of shares, payment of dividend.

Note: All Provisions as per Companies Act, 2013.

Books Recommended:

1 आर. सी. अग्रवाल एवं एन. एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2 एस.एम. शुक्ला 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, सक्सैना, : कम्पनी अधिनियम एवं सचिवीय पद्धति (रमेश बुक डिपो, जयपुर)
9 शर्मा ,जोशी, खीचा : कम्पनी अधिनियम (अजमेरा बुक कम्पनी, जयपुर)

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B.COM. Part IInd (Pass Course)

Paper II Management

Unit I

Management: Concept, Nature, Principles, Importance and Process; Schools of Management Thought; MBO; Planning-Importance, Process and Components; Decision Making- Process, Types and Techniques.

Unit II-

Organisation-Goals, Structure, Importance, Process and Principles; Theories of Organisation; Environment and Organisation; Formal and Informal Organisation; Organisational Change and Development; Authority and Responsibility; Power and Authority; Sources of Authority; Delegation of Authority; Centralisation and Decentralisation; Span of Control.

Unit III-

Communication-Significance, Channels, Types, Process, Barriers and Remedies; Co-ordination and Co-operation; Co-ordination as an essence of management; Principles and Techniques of co-ordination; Obstacles in co-ordination; Direction-Essentials of effective co-ordination; Direction-Concept, Importance and Principles.

Unit IV-

Leadership-Functions, Qualities, Styles and Theories; Motivation-Importance, Types, Process and Techniques; Theories of Motivation (Maslow, Herzberg, McGregor); Sound Motivation System.

Unit V-

Control-Nature, Process, Techniques and Essentials of Effective Control; Business Process Re-engineering; TQM, Six Sigma.

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Books-Recommended:

1. B. S. Mathur: Principles of Management. (1978)
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' Donnel: Essentials of Management

7 जे.पी. सिंघल : प्रबंध, अजमेरा बुक कम्पनी, जयपुर

8 P. Subba Rao: Management-Theory and Practice, HPH.

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Time : 3 hours.

Min. Marks 36 **Max. Marks : 100**

PAPER – I

ECONOMIC ENVIRONMENT IN INDIA

Unit-I Economic environment – Meaning, factors affecting economic environment, basic features of Indian economy. India in world economy, Human Development Index, Social infrastructure development.

Economic planning – Meaning, importance objectives and techniques of planning. Salient features of current and previous plan. Achievements of immediately, two previous plans.

Unit-II Agriculture – Agriculture policy, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance (specially Kisan Credit Card), Agriculture Insurance, Agriculture productivity, demand and supply of agriculture products and their effect on general price level.

Unit-III Industry and Infrastructure – Industrial policy, Role of MSMEs and their problems, credit flow to industrial sector, FDI, CPSEs, Concept of privatization and disinvestment, role of private sector in industrial development and its contribution.

Unit-IV Concept of liberalization and privatization: Role of liberalization. Disinvestment.

Service Sector – India's service sector, performance and contribution in national income, international comparison of Indian service sector, challenges and issues.

Unit-V Foreign Trade – Commercial policy, Volume, composition and direction. Export promotion, New dimensions of foreign trade.

Main features of Indian population and current population policy.

Books Recommended

1. रूद्रदत्त एवं सुन्दरम : भारतीय अर्थव्यवस्था
2. ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नाथूरामका : भारतीय अर्थव्यवस्था
4. गुप्ता, स्वामी : भारत में आर्थिक पर्यावरण
5. Rudra Dutt and Sundaram : Indian Economy
6. A.N. Agarwal : Indian Economy.
7. आर्थिक सर्वेक्षण
8. भारत
9. Swami, Gupta : Economic Environment in India
10. N.D. Mathur : Economic Environment in India, Shivam Book House (P) Ltd., Jaipur

Time : 3 hours.

Min. Marks 36 **Max. Marks : 100**

PAPER – II

ELEMENTS OF FINANCIAL MANAGEMENT

Unit-I Meaning, Scope, Importance and Limitations of Financial Management, Tasks and Responsibilities of a Modern Finance Manager.

Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.

Unit-II Ratio Analysis, Liquidity, Activity, Profitability and Leverage Ratios.

Fund Flow analysis: Changes in working capital, sources and uses of funds : Cash flow analysis: sources and uses of cash. Cash flow statement as per AS(Accounting Standard)-3.

Unit-III An Introduction of Financial Planning and Forecasting. Break-even Analysis.

Sources of Short-term and Long-term Finance. Equity v/s Debt.

Unit-IV Working Capital Management-Concept and Significance. Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits.

Management of Cash and Marketable Securities.

Unit-V Receivables and Inventory Management.

Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty. Dividend Policy.

Books Recommended

1. Financial Management: M.R. Agarwal (English & Hindi Version)
2. Elements of Financial Management : M.D. AGarwal & N.P. Agarwal (English & Hindi Version)
3. वित्तीय प्रबंध के मूल तत्व : जाट, गुप्ता, मेन्दीरत्ता, मिश्रा, सैनी

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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TEXTILE-CRAFT

SCHEME: B.A PART-II

			Duration	Max mark	Min mark
1.	**Theory:**	Paper-I	3Hrs	30	
		Paper-II	3Hrs	30	22
2.	**Practical:**	Paper-I	6Hrs	35	
		Paper-II	6Hrs	35	25
3.	**Submission:**	Paper-I		35	
		Paper-II		35	25

Syllabus (Theory):

Paper-I : Weaving Theory :

Yarn numbering system (Indirect and Direct)

Yarn Twist, Balance of fabric

Methods of fabric construction

Types of loom- Shuttle & Shuttle less

Preparation of Warp and Weft for weaving

Draft, Peg plan, Weave, Repeat, Design

Derivatives of Plain weave- Rib and Basket

Derivative of twill weave- Regular, Irregular, Left hand, Right hand,

Pointed and curved twill

Fabric defects, Selvedge, Types of Selvedge's

Paper-II : Dyeing Theory:

Types of fabric finishes: Mechanical & Chemical

Stages of Dyeing (fibre, yarn & fabric)

Wool dyeing and silk dyeing

Dyeing machines- Jigger and Winch dyeing machine

Difference between dyeing and printing

Steps of printing- preparation of cloth & colour

Methods of Direct printing- Block & Roller printing

Thickeners and types of thickeners

Practical (Paper-I&II)

1. Batik (samples)
2. Weaves samples using coloured paper stripes
3. Block printing (samples)
4. Stencil printing (spray)
5. Concept of resist and discharge printing

Design development for practical:

Table cover, pillow cover, using block printing.

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THEORY PAPER-I

Fashion and Apparel Design

B.A./B.COM. MM- 30 HRS-3

B.SC. MM- 50

SECTION -A

TRADITIONAL COSTUMES

1. Study of traditional costumes of various regions of india.
2. History of costumes of Indian civilization.
3. Brief knowledge of world costumes : French , german ,greek , European .

SECTION -B

TECHNIQUES IN PATTERN MAKING

4. Eight head theory- principles and advantages.
5. Pattern making techniques – drafting , draping , flat pattern .
6. Colour and colour schemes, psychological effects of colour on clothes.
7. Fitting – principles of fitting, factors to be considerd while fitting, common fitting problems, remedying fitting defects of bodice, sleeves , and skirts.

SECTION -C

DESIGN

8. Classification of design – structural and decorative

9. Elements and principles of design .

10. layout of design of fabric in cutting- ,floral,checks,plaids,lines.

References:

1. Erwin,kinchen-clothing for moderns :macmillan publishing,new York.

2. Mathews mary –practical clothing construction I&II cosmic press,madras.

3. Doonga ji S.and deshpandey R. –basic process of clothing construction.

Referances:

1.srivastav and aggarwal:vipdan prabandh.

2.mamoria joshi:salesmanship&practice of marketing in india.

3.satya narayan:sales management.

4.daver,R.S.:salesmanship and publicity.

B.SC./B.A./B.COM. PART –II

PRACTICAL – I

APPAREL DESIGNING

B.A./B.COM. –M.M 60 HRS.-4

B.SC.-M.M. 25

1.Colour wheel and colour scheme .

2.Introduction to eight head theory and stick figure 9.5",10.5".

3.Developing an adult croquis from block figure.

4.Draping of garments on croquis (at least 8 sheets) using different colours schemes and occasions.

5. Preparation of a portfolio.

.B.SC./B.A./B.COM. PART –II

PRACTICAL – II

CLOTHING CONSTRUCTION

B.A./B.COM. –M.M 60 HRS.-4

B.SC.-M.M. - 25

1. Pattern making:

i)childs basic block and sleeve block.

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. Drafting 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.

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Add. On

SUBJECT

1. COMPUTER APPLICATIONS

	Max. Marks Com.
aper I Data Base Management System	50
aper II Structured Programming and Computer Graphics	65
ractical Programming Laboratory.	
On-the-Job training (4 Weeks)	

The duration of these papers will be 3 hours.

aper I : Data Base Management System

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

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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 portions in the various organisations such as—

(a) Practising Chartered Accountant firms.

(b) Business Houses.

(c) Industrial undertakings & establishments.

(e) Custom and Excise departments.

(f) 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 indirects 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.

(ii) **On the Job Training (After 1st 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 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.

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(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.

Receipients 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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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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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 II.

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

Transfer of movable property. Filling and filing of Form No. 37 EE, Form No. 37 G, Form No. 37 I.

Tax clearance certificate and exemption certificate Procedure and filling 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 Jersy)
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.

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 acturial 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

aper-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)

aper-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 scaling, 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 etiquette, 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, Numbercally, 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-I : Carbon Manifolding

Carbon papers and their kinds, carrying out corrections on carbon copies : use of Eraser, erasing shield, white correcting fluid etc. squezing 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 Advantages 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 50 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 postesting.

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,

presentation and demonstration, handing 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 Nestrand Reinhdd 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. Merissen 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

ubject 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 with 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.

lob 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.

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aper-I Elements of Export Marketing

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

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 TAS. 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 & Trnasport, 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. Ricelline 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

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 polices 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 ofexport 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, TAS : 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 latters 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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