



UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. Part –I

Examination 2023

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CONTENTS

S. No. Name of the Subject and Paper

SYLLABUS

Compulsory Subject (Four)

1. General Hindi	4
2. General English (Communication Skills in English)	6
3. Environmental Studies	8
4. Elementary computer Applications	12
5. Elementary Hindi	14
(in lieu of General Hindi for Non-Hindi speaking students only)	

Core Subjects

1. Accountancy and Business Statistics	15
2. Business Administration	17
3. Economic Administration and Financial Management	21
4. Book-Keeping and Accountancy (For non-commerce students only)	23

Additional Subjects

1. Textile Craft	24
2. Garments Production and Export Management	26
3. Investigative Biotechnology	30

Add-on Subjects

1. Computer Applications	33
2. Tax Procedure and Practice	35
3. Principles and Practice of Insurance	39
4. Office Management and Secretarial Practice	42
5. Advertising Sales Promotion and Sales Management	46
6. Tourism and Travel Management	49
7. Foreign Trade : Practices and Procedures	53
8. Tourism	56
9. Principles and Practice of Banking and Insurance	58
10. Foreign Trade Procedure	61


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B.Com. (Pass Course)

Scheme of Examination

- 1) 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.

- 2) 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).

3.

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नोट : 36 से कम अंक लाने पर छात्रों को उत्तीर्ण नहीं किया जायेगा। इस प्रश्नपत्र में प्राप्त अंकों को श्रेणी निर्धारण हेतु नहीं जोड़ा जायेगा।

अंक विभाजन — प्रश्नपत्र में दो भाग होंगे — 1. साहित्य खण्ड एवं 2. व्याकरण खण्ड। साहित्य खण्ड में दो भाग होंगे — गद्य भाग एवं पद्य भाग। प्रत्येक खण्ड के लिए 50 अंक निर्धारित हैं।

अंक विभाजन

50 अंक

● दो व्याख्या पद्य से (प्रत्येक में विकल्प देना है)	5 x 2 =	10 अंक
● दो व्याख्या गद्य से (प्रत्येक में विकल्प देना है)	5 x 2 =	10 अंक
● आलोचनात्मक प्रश्न पद्य से (विकल्प देना है)	$7\frac{1}{2} \times 2 =$	15 अंक
● आलोचनात्मक प्रश्न गद्य से (विकल्प देना है)	$7\frac{1}{2} \times 2 =$	15 अंक

क. साहित्य खण्ड — गद्य-पद्य की निर्धारित रचनाएं

गद्य भाग —

1. कहानी	—	हार की जीत — सुदर्शन
2. निबंध	—	नाखून क्यों बढ़ते हैं — आ. हजारी प्रसाद द्विवेदी
3. संस्मरण	—	असीम औ' ससीम के बीच — अज्ञेय
4. रेखाचित्र	—	गौरा — महादेवी वर्मा
5. व्यंग्य	—	प्रेमचंद के फटे जूते — हरिशंकर परसाई
6. रिपोर्टाज	—	स्टील लाइफ — फणीश्वरनाथ रेणु
7. साध्य-साधन एकत्व	—	नन्दकिशोर आचार्य
8. पर्यावरणीय निबंध	—	आज भी खरे हैं तालाब — अनुपम मिश्र

ख. पद्य भाग

1. कबीर	—	कबीर ग्रंथावली, संपादक — श्यामसुंदर दास सुमिरन कौ अंग — साखी संख्या — 17, 21, 27, 29 = 4 विरह कौ अंग — साखी संख्या — 3, 5, 20, 29 = 4 यितावणी कौ अंग — साखी संख्या — 2, 8, 12, 18 = 4
2. सूरदास	—	सूरसागर सार, संपादक — डॉ. धीरेन्द्र वर्मा विनय भक्ति पद — 21, 33 यशोदा हरि पालने झुलावै, खेलत में को काको गुसैया मैया मोहि दाऊ बहुत खिझायो आये योग सिखावन पाण्डे = 6 पद
3. तुलसीदास	—	रामचरित मानस — लंका काण्ड — (रावनुरथी विरथ रघुवीरा..... निज-निज प्रभुआन।
4. मीरां	—	मीरां पदावली — सं० शंभुसिंह मनोहर मन थें परस हरि के चरण (01), थारो रूप देख्यां अटकी (09) मो हें रावरे के रंग की राँची (19) मैं तो गिरिधर के घर जाऊ(20) म्हाँ गिरिधर के रंग राती वहाँ (26)
5. रहीम	—	रहीम ग्रंथावली, सं० — विद्यानिवास मिश्र तथा डॉ. गोविन्द रजनीश दोहा संख्या — 186, 191, 211, 212, 214, 218, 219, 220, 223, 224 = 10 दोहे
6. मैथिलीशरण गुप्त	—	साकेत — कैकेयी अनुताप (तदनन्तर बैठी सभा उटज के आगे विनय आज यह माता)
7. निराला	—	वह तोड़ती पत्थर, भिक्षुक
8. अज्ञेय	—	भीतर जागा दाता
9. नागार्जुन	—	कालिदास के प्रति

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खण्ड 2. व्याकरण/व्यावहारिक हिन्दी -

(5)

50 अंक

1. निबन्ध लेखन - शब्द सीमा - 300 शब्द 8 अंक
2. कार्यालयी पत्र - शासकीय, अर्द्धशासकीय, कार्यालय ज्ञापन, कार्यालय आदेश, अधिसूचना, पृष्ठांकन $3 \frac{1}{2} \times 2 = 7$ अंक
3. संक्षेपण - 5 अंक
4. पल्लवन - 5 अंक
5. शब्द निर्माण - उपसर्ग, प्रत्यय, संधि, समास 5 अंक
6. शब्द के प्रकार - संज्ञा, सर्वनाम, क्रिया एवं क्रिया विशेषण 5 अंक
7. शब्द शुद्धि एवं वाक्य शुद्धि 5 अंक
8. मुहावरे एवं लोकोक्ति 5 अंक
9. पारिभाषिक शब्दावली (अंग्रेजी के 5 पारिभाषिक शब्दों के हिन्दी रूप) 5 अंक

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(5)

2. GENERAL ENGLISH

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Duration: 3 hrs.

Max. Marks: 100

Minimum Pass Marks: 36

The syllabus aims at achieving the following objectives :

1. Introducing students to phonetics and enabling them to consult dictionaries for correct pronunciation (sounds and word stress)
2. Reinforcing selected components of grammar and usage
3. Strengthening comprehension of poetry, prose and short-stories
4. Strengthening compositional skills in English for paragraph writing. CVs and job applications.

The Pattern of the Question Paper will be as follows:

Unit A: Phonetics and Translation

(20 marks)

(10 periods)

I Phonetic Symbols and Transcription of Words	(05)
III Translation of 5 Simple sentences from Hindi to English	(05)
from English to Hindi	(05)
IV Translation of 05 Words from Hindi to English	(2 ^{1/2})
from English to Hindi	(2 ^{1/2})

Unit B: Grammar and Usage

(25 marks)

(10 periods)


I Elements of a Sentence	(05)
II Transformation of Sentences	(05)
a. Direct and Indirect Narration	
b. Active and Passive Voice	
II Modals	(05)
III Tense	(05)
IV Punctuation of a Short Passage with 10 Punctuation Marks	(05)

(As discussed in Quirk and Greenbaum)

Unit C: Comprehension

(25 marks)

Following Essays and Stories in *Essential Language Skills* revised edition compiled by Macmillan for University of Rajasthan General English B. A. /B. Com./B. Sc.


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Candidates will be required to answer 5 questions out of ten questions from the prescribed texts. Each question will be of two (2) marks. (10)

Sujata Bhastt	Voice of the Unwanted Girl
Ruskin Bond	Night Train for Deoli
M.K. Gandhi	The Birth of Khadi
J.L. Nehru	A Tryst with Destiny
A.P.J. Abdul Kalam	Vision for 2020

The candidates will be required to answer 5 questions from an unseen passage. (10)

One vocabulary question of 10 words from the given passage.

(5)

Unit D: Compositional Skills (30 marks)

(15 periods)

I Letters-Formal and Informal	(10)
II CV's Resume and Job Applications and Report	(10)
III Paragraph Writing	(10)

Recommended Reading:

Sasikumar, V., Dutta and Rajeevan, A Course in Listening and Speaking-I Foundation Books. 2005.

Sawhney, Panja and Verma eds. English At the Workplace, Macmillan 2003.

Singh, R.P. Professional Communication. OUP. 2004

Judith Leigh. CVs and Job Applications. OUP. 2004

Arthur Waldhorn and Arthur Zeiger, English Made Simple. Upa and Co.

Gunashekar ed. A Foundation English Course for Undergraduates. Book I, CIEFL, Hyderabad.

Quirk and Greenbaum: A University Grammar of English Longman, 1973

3. COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

B.Com. Part-I

Scheme of examination

Time	Min Marks	Max. Marks
3 hrs	36	100

This paper will contain 100 multiple choice questions. Each question will carry 1 mark.

Students should be encouraged to visit places of Environmental Importance including Natural and Manmade Habitat.

Note:

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidates will have to clear this compulsory paper in three chances.
3. Non-appearing or absence in the examination of compulsory paper will be counted as a chance.

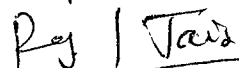
Unit.1: The Multidisciplinary nature of environmental studies

Definition, scope and importance- Relationship between Environmental Studies and other branches of science and social sciences.

Need for Environmental awareness, Environmental education in present day context.

Unit.2: Natural Resources and Challenges

- a. Natural resources and associated problems, Classification of resources: renewable resources, non renewable resources, classes of earth resources, resources regions: Definition and criteria, resource conservation.
- b. Forest resources: Use and over- exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- c. Water resources: Use and over-utilization of surface and groundwater, floods, drought conflicts over water, dams-benefits and problems.
- d. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- e. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture: fertilizer-pesticides problems, water logging, salinity, case studies.
- f. Energy resources: Growing energy need, renewable and nonrenewable energy sources, use of alternate energy sources. Case studies.
- g. Land resources: Land as a resource, Land degradation man induced Landslides, soil erosion and desertification.
 - Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.


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Unit 3: Ecosystems, Concepts, Structure, Functions and Types

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types characteristics features, structure and function of the following ecosystem:
 - a. Forest ecosystem, Tropical Temperate and Alpine Ecosystem
 - b. Grassland ecosystem and Their Types
 - c. Desert ecosystem with emphasis on Thar Desert
 - d. Aquatic ecosystems(ponds, streams, lakes, rivers, oceans, estuaries) and Wet Lands



Unit 4: Biodiversity and its conservation

- Introduction –Definition, genetic, species and ecosystem diversity
- Biogeographically classification of India
- Value of biodiversity :consumptive use, productive use, social ethical., aesthetic and option values
- Biodiversity at global, National and local level
- India as a mega-diversity nation
- Hot-spot of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- Endangered, Threatened and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity
- Red Data Book

Unit 5 : Environmental Pollution and Control Measures

Definition

- Causes, effects and control measures of:
 - a) Air Pollution
 - b) Water Pollution
 - c) Soil Pollution
 - d) Marine Pollution
 - e) Noise Pollution
 - f) Thermal Pollution
 - g) Nuclear Hazards
- Solid waste management” Causes, effects and control measures of urban and industrial wastes
- Role of an individual in prevention of pollution


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- Pollution case studies
- Disaster management: floods earthquake, cyclone and landslides

Unit 6 : Social issues, Environment, Laws and Sustainability

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solution.
- Climate change, global warming, acid rain ozone layer depletion, nuclear accidents and holocaust. Case studies
- Wasteland reclamation.
- Consumerism and waste product.
- Environmental Protection Act.
- Air (Prevention and Control of Pollution) Act
- Wild life protection Act
- Forest Conservation Act
- Biological Diversity Act
- Issues involved in enforcement of environmental legislation
- Public Awareness.

Unit 7: Human Population and the Environment

- Population growth, variation among nations
- Population explosion-Family Welfare Programme
- Environment and Human health
- Human Rights
- Value Education
- HIV/AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case Studies

Suggested Readings:-

1. Diwan A.P. and Arora D.K.1995. Human Ecology Anmol Publication Pvt.Ltd.,New Delhi.
2. Dubey, R.M.1992. Human Ecology and Environmental Education,Chaug Publications,Allahabad.
3. Goudie,Andrew.The Human Impact.
4. Husain Maxia.1994 Human Geography,Rawat Publication,Jaipur.
5. Johnston, R.J.Ed.1986 Dictionary of Human geography,National Publication,New Delhi.
6. Malik,S.L.and Bhattacharya D.K.1986. Aspects of Human Ecology,Northern Book Center,New Delhi.
7. Mishra,R.P and Bhooshar ,B.S.1979.Human Settlements in Asia.Public,Polices and programmes Haritage publisher,New Delhi.
8. Nathawat, G.S.1985. Human Ecology,An Indian perspective,Indian Human Ecology Council,Jaipur.
9. Russel, Bartrand, 1976.Impact of Science of society Unwin,Publisher,Indian. (paper back).
10. Sinha Rajiv, 1996.Gloobal Biodiversity Ina. Shri publication,Jaipur.
11. Sinha Rajiv K., 1994. Development without Desertrction 14.Environmentalist,Jaipur. Sinha Rajiv K., 1996.Environmental Crises and Human at Risk,In A Shri Publication,Jaipur
12. Smith, Dlanne, 1984.Urban Ecology,George Allen,London.
13. Swarnkar, R.C.1985.Indian Tribes.Printwell publisher,Jaipur.
14. Tivy,Joy and O'Hugegreg,1985. Human Impact on the Ecosystem Edinburgh George Allen Boyd.
16. United Nations Development Report, 1996.Human Development Report, 1996.Oxford University Press,D. lhi.
17. Vannathony & Rogers Paul, 1974. Human Ecology and World Development,Flehum Press,New York.

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Elementary Computer Applications

Maximum Marks- 100 (Main University Examinations)

Theory : Max. Marks -60

Practical : Max. Marks- 40

Each candidate has to pass in Theory and Practical Examinations separately

Question paper for Elementary Computer Applications, (Compulsory paper- common for B.A / B.Sc./ B.Com. Part-I) be so set that it has 120 multiple choice questions (Bilingual) of ½ marks each. The question paper will be of duration of 2 hours. The examinees will have to give their answers on OMR Sheet only to be provided by the University whose evaluation will be done based on OMR Scanning Technology. Further the practical examination for this paper will be of 40 marks and its duration will be of 2 hours.

Unit – I

Introduction to information technology : Evolution and generation of computers, type of computers, micro , mini , mainframe and super computer. Architecture of a computer system : CPU , ALU, Memory (Ram, Rom families) cache memory, input output devices, pointing devices.

Concept of Operating system, need types of operating systems. batch. single user, multi - processing , distributed and timeshared operating systems, introduction of Unix Linux. Windows, Window NT. Programming languages Low level and high level languages, generation of languages , 3 GL and 4 GL languages .Graphic User interfaces.

Unit – II

Word Processing tool : Introduction , Creating, Saving, Copy, Move and Delete. Checking Spelling and Grammer. Page Layout. interface, toolbars, ruler, menus keyboard shortcut , editing. Text Formatting, insert headers and footers. Bullets and Numbering. Find and Replace etc. Insert Table and Picture . Macro, Mail Merge.

Power Point : Creating and viewing a presentation, managing slide shows navigating through a presentation using hyperlinks, advanced navigation with action setting and action buttons. Organizing formats with Master Slides applying and modifying designs adding graphics , multimedia and special effects.

Unit - III

Electronic Spreadsheet : Worksheet types of create and open a worksheet. Entering data text numbers and formula in a worksheet inserting and deleting cells. cell formatting, inserting rows and columns in a worksheet formatting worksheets. Using various formula and inbuilt function. Update worksheet using special features like spell check and auto correct setup the page

15
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Print, copy, paste, copy to clipboard, printing, Format the data in the worksheet globally or selectively
• Create and manage worksheets using charts, multiple worksheets-concepts

Unit - IV

• Internet: Overview and Functions of the Internet, Working with Internet, Web Browsers, World Wide Web, Uniform Resource Locator and Domain Names, Uses of Internet, Search for Information, Email, Chatting, Instant messenger services, News, Group, Teleconferencing, Video Conferencing, E-commerce and M-Commerce

• Manage an E-mail Account, E-mail Address, configure E-mail Account, log to an E-mail, Receive E-mail, sending mails, sending files as attachments and Address Book, Downloading Files, online form filling, E-Services - E-Banking and E-Learning.

Unit - V

• Social, Ethical and Legal Matters - Effects on the way we: Work Socialise, Operate in other areas, Cyber crime, Prevention of crime, Cyber law, Indian IT Act, Intellectual property, Software piracy, Copyright and Patent, Software licensing, Proprietary software, Free and Open source software

• Network Security - Risk assessment and security measures, Assets and types (data, applications, system and network), Security threats and attacks (passive, active), types and effects (e.g Identity theft, denial of services, computer virus etc.), Security issues and security measures (Firewalls, encryption/decryption) Prevention

Question Paper pattern for Main University Practical Examination

Max Marks: 40

Practical

The practical exercises will be designed to help in the understanding of concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical usage rather than on theoretical concepts only

The practical examination scheme should be as follows -

- Three Practical Exercise (including Attendance & Record performance) 30 marks
 - Operating system
 - MS Word
 - MS Excel
 - MS Power Point
 - Internet
- Viva-voce 10 marks

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5. प्रारम्भिक हिन्दी

अवधि 3 घण्टे

1. व्याकरण से सम्बन्धित प्रश्न 50 अंक
2. व्याकरण से सम्बन्धित प्रश्न 24 अंक
3. समान से सम्बन्धित प्रश्न 26 अंक
(क) लोकोक्ति/वाक्यों मुहावरें
(ख) पत्र लेखन अथवा निबंध

पाठ्यक्रम

1. गद्य संग्रह
2. व्याकरण शब्द विचार, वाक्य विन्यास, वाक्य खण्ड, पद क्रम का ज्ञान तथा इनमें होने वाली सामान्य त्रुटियों का ज्ञान।
3. (क) मुहावरों एवं लोकोक्तियों का प्रयोग, वाक्यों में रिक्त स्थानों की पूर्ति, समान दिखने वाले शब्दों का अर्थ भेद अथवा वाक्यों में प्रयोग
(ख) पत्र लेखन अथवा निबंध

पाठ्य पुस्तकें

1. गद्य-संग्रह-राष्ट्रीय गौरव के चिन्ह- डॉ. हरिकृष्ण देवसरे
प्रकाशक-नेशनल पब्लिशिंग हाउस, नई दिल्ली

व्याकरण एवं रचना

1. आधुनिक हिन्दी व्याकरण तथा रचना - लेखक कृष्ण विकल
प्रकाशक-नेशनल पब्लिशिंग हाउस, नई दिल्ली
2. सुबोध व्याकरण एवं रचना-सम्पादक व्यथित हृदय-संशोधनकर्ता-डॉ.अम्बा प्रसाद सुमन
प्रकाशक - श्रीराम मेहरा एण्ड कम्पनी, आगरा

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TIME: 3 hour
Min. Marks 36

Max.Marks-100

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

UNIT – I

Accounting principles, Conventions and Concept, General Introduction of Indian Accounting Standards AS-I and AS-9 Issue of Shares Issue of Right Shares, Buy back of Shares ESOS in the present scenario.
Redemption of Preference Shares.

UNIT – II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures.
Acquisition of Business, Pre-and Post Incorporation Profit.

UNIT – III

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

UNIT – IV

Valuation of Goodwill & Valuation of Share

UNIT – V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2)
Insurance Claims

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

Books Recommended:

1. R.L. Gupta : Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Sehgal and Sehgal : Advanced Accountancy
4. Agarwal, Sharma : Corporate and Financial Accounting

PAPER – II

Business Statistics

TIME: 3 hour
Min. Marks 36

Max.Marks-100

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

UNIT – I

Introduction of Statistics: Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation, Presentation of Data: Diagrams/Graphs of Frequency Distribution Ogive and Histograms.

UNIT – II

Measures of Central Tendency: Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean- Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

UNIT – III

Measures of Dispersion: Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of Dispersion. Skewness: Different measures of Skewness.

UNIT – IV

Correlation: Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variable: Grouped and Ungrouped Data, Coefficient of Correlation of Spearman's Rank Differences Method and Concurrent Deviation Method.

UNIT – V

Index Numbers: Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating.

Interpolation: Binomial, Newtons Advancing differences Method and Lagrange's Method.

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. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics
3. Yadav, Jain, Mittal: Business Statistics. (Hindi & English)
4. K.N. Nagar Elements of Statistics. (Hindi & English)

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Time: 3 hours

Paper I – Business Laws

Min. Marks 36

Max. Marks 100

Unit - I

The Indian Contract Act, 1872: Section 1 to 75.

Unit -II

The Indian Contract Act, 1872: Special Contracts – Indemnity, Guarantee, Bailment, Pledge, Agency.

Unit -III

The Sale of Goods Act, 1930.

Unit -IV

The Indian Partnership Act, 1932.

Unit -V

The Limited Liability Partnership Act, 2008

The Consumer Protection Act, 1986

Recommended Books

1. Elements of Mercantile Law : N. D. Kapoor, Sultan Chand & Sons,
New Delhi.
2. Business Law : P.C. Tulsian, Tata Mcchow Hill Publishing Company,
New Delhi
3. Business Law : S. S. Gulshan, Excel Books, New Delhi.

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4. Business Law : Nirmal Singh, Deep & Deep., Publication Pvt. Ltd.,
New Delhi.

5. Business Law: R.L. Nolakha, R.B.D. Jaipur.

6. Mercantile Law : N. M. Sharma, Shivam Book Depot, Jaipur

7. Business Law : Sharma, Arya, Gupta, Ajmer Books Company, Jaipur

8. व्यापारिक सन्धियम: जे. पी. सिंघल, अजमेरा बुक कम्पनी, जयपुर

9. व्यापारिक सन्धियम: आर.एल. नौलखा, आर. बी.डी., जयपुर

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Paper II - Entrepreneurship and Small Business Management

Date: _____
Max. Marks: 35

Max. Marks: 100

Unit - I

Concept of Entrepreneurship, Role of Entrepreneurship, Types of Entrepreneurship, Entrepreneurship Traits, Entrepreneurship and Manager, Problem of Entrepreneurship.

Unit - II

Entrepreneurship Training and Development, Government Encouragement to Entrepreneurship.

Unit - III

Concept of Small and Medium Enterprises, Role of SMEs, Policies governing small enterprises in India.

Unit - IV

Start up process of small enterprises, organization structure of small scale industries in India, Taxation Benefits and Concessions to small scale industries, problems of small scale industries.

Unit - V

Management of small business enterprises, Role of Financial Institutions and DICS in promoting small business.

Recommended Books

1. Small Scale Industries and Entrepreneurship Development : C.S.V.
Himalaya Publishing House Pvt. Ltd.
2. Developing Entrepreneurship : Pareek and Rao.
3. Entrepreneurship Development : Bhansali, HPB
4. Fundamentals of Entrepreneurship : G.S. Sudha, RBD, Jaipur.
5. Fundamentals of Entrepreneurship and Small business management :
Drevasant Desai, Himalaya Publishing House Pvt. Ltd.
6. Fundamental of Entrepreneurship : Dr. K.K. Patna, Himalaya
Publishing House Pvt. Ltd.
7. Entrepreneurship Development : G.S. Sudha, RBD, Jaipur.
8. A Practical Guide to Industrial Entrepreneurship : S. B. Srivastava,
Sultan Chand and Sons.
9. ~~AZ~~ Practical Guide to Industrial Entrepreneurship : Rajpurohit, Vyas
and Sharma, Ajmer Book Company, Jaipur.

(1) BAFM

B.COM PART - I

3.

Paper I : Business Economics

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- Unit-I Introduction to Business Economics : Definition, Meaning, Nature and scope of Business Economics, Business Economics and Economic Theory, Business Economics and Decision Sciences- The Nature & Process of Business Decision Making, The type of Business decision; Market Coordination V/s Business Coordination.
- Unit-II Consumer Behaviour : Cardinal Utility Analysis- Critical evaluation of Marshall's cardinal Utility Analysis- Indifference curve approach, Marginal Rate of Substitution Relationship between MRS and Marginal Utility, Budget line and Consumer Equilibrium; Price, Income and Substitution effect; Price-Demand Relationship.
- Unit-III Production Function – Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path. Revenue and Cost Analysis : Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.
- Unit-IV Market Analysis : Price and output determination under perfect competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly, Non-Price Competition : Advertising Expenditure.
- Unit-V Factor Pricing: Determination of Rent, Wages, Interest and Profit. Marginal Productivity theory of Distribution. Business Cycles-Theories and Phases. Measures to check business cycles, Relationship between National Income and Economic welfare.

Books Recommended:

1. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya Publishing House.
2. Mote and Paul and Gupta : Managerial Economics, TATA McGraw Hill, New Delhi.
3. Ahuja, H.L. : Managerial Economics, S. Chand & Company Ltd., New Delhi.
4. N.D. Mathur : Business Economics, Shivam Book House (P) Limited Jaipur.

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6. Vasant Desai : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
7. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot, Jaipur.
8. C.M. Chaudhary : Business Economics
9. M.D. Agarwal and Som Deor: Business Economics, Ramesh Book Depot, Jaipur
10. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.

PAPER -- II
Indian Banking and Financial System

Time : 3 hours.

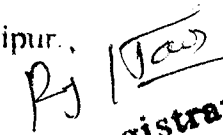
Min. Marks : 36

Max. Marks : 100

- Unit-I** Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and NABARD. Monetary policy and credit control by RBI.
- Unit-II** Universal banking, E-banking, mobile banking and innovations in banking sector.
Relationship between Banker and customer – General and Special.
- Unit-III** Negotiable Instruments – Cheques, Bills of Exchange and promissory notes.
A study of Banking regulations act 1949.
- Unit-IV** Financial System : Functions, major issues in Indian Financial System, Financial sector reforms in India.
- Unit-V** Financial Market – Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market.
Financial Instruments – Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options – Credit Card.

Books Recommended:

1. Vasant Desai Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R : "Indian Banking", S. Chand & Company I.td., New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y. : Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M. : Financial Markets and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon And T.N. Mathur – Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashltha. Swami, Gupta : Banking and Finance, Ramesh Book Depot, Jaipur.


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(Extra Paper – For Non-Commerce Students only)

Book - Keeping

TIME: 3 hour

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 form each unit with an internal choice (either/or).

UNIT – I

Introduction: Meaning, Definition, Features, Scope & Objectives, Book-keeping and Accounting, Basic Terminology of Accounting.

UNIT – II

Books of Original Entry: Journal and Subsidiary books, Ledger and Trial Balance.

UNIT – III

Errors and their rectification, Bank reconciliation Statement.

UNIT – IV

Classification of Capital and Revenue Transactions, Final Accounts: without Adjustment, with Adjustment and Adjusted Trial Balance.

UNIT – V

Depreciation Accounting (including AS-6), Accounts of Non-Profit Organization and Professional People.

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. Financial Accounting: P.C. Tulsian
2. Elements of Accounts: T.S. Grewal
3. Practical Accounts: Paul

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ADDITIONAL OPTIONAL SUBJECTS

1. Textile Craft

Scheme:

			<u>DURATION</u>	<u>MAX.MARK</u>	<u>MIN.MARK</u>
(i)	Theory:	One paper	3Hrs	60	22
(ii)	Practical:	One	3Hrs	80	28
(iii)	Submission:	Two		60	22

(Theory): Introduction to Textile Craft

UNIT-I

1. Introduction to Textiles
2. Definition of fibre, Properties of textile fibres, Primary & Secondary properties.
3. Classification of fibres
4. Production, manufacturing, properties and uses of Natural vegetable fibres- cotton, linen and jute
5. Yarn manufacture by Takli and Charkha

UNIT-II

1. Warp and Weft, Difference between warp and weft
2. Handloom, Parts of Handloom
3. Warp path on Handloom
4. Motion of Handloom(primary & secondary)
5. Elementary Weaves(Basic weaves): Plain, Twill, Satin & Sateen

UNIT-III

1. Concept of colours, Colour Wheel, Colour schemes, Achromatic & Monochromatic colours
2. Dyes and Pigments (colourless dyes)
3. Classification of Dyes
4. Dyeing of cotton fabric by Tie and Dye process
5. Fabric finishes- Introduction and Importance, basic finishes- bleaching, scouring, singeing, mercerising

(Practical):

Samples preparation

- (i) Tie and Dye (Marbling, pleating & folding, laheria and bandhej)
- (ii) Elementary weaves (plain, twill, satin and sateen) on graph paper
- (iii) Primary colour, secondary colour, colour scheme, achromatic & monochromatic colour
- (iv) Hand painting
- (v) Stencil Preparation and Painting

Submission:

Develop any two products

- (i) Dupatta / scarf/table cover using tie and dye
- (ii) Cushion cover or table mats using hand painting or stencil painting

Examination Scheme:

Major Problem: 50 Marks

Tie and dye/ stencil printing / hand painting on a product

Minor Problem: 30 Marks

Preparation of any weave or colour scheme

Reference books :

Dantyagi, S. (2012) Fundamental of Textiles, Orient Blackswan private limited.

Gohl, E. P. G. & Vilensky, L.D. (2005) Textile Science, CBS publishers & distributors PVT.Ltd New Delhi

Taggart, W. (1920) Cotton Spinning, London; New York: Macmillan. London

Bannerjee, N.N. (1986) Weaving Technology, 9th edition, Textile book house

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2. GARMENT PRODUCTION & EXPORT MANAGEMENT

PART - I

PAPER- I: UNDERSTANDING TEXTILES

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

Hrs.3

B.Sc. M.M. 50

OBJECTIVES: -

1. To know different textile fibers & their performances.
2. To gain knowledge on different textiles fiber processes and finishes.
3. To become familiar with traditional textiles & embroideries of India.
4. To understand the selection criteria's of clothes

SECTION A: Textile Technology

1. Textile fibers: : General properties of Natural Fibers – Cotton, Wool. Silk, Regenerated – Rayon, Acetate Synthetic Fibers – Nylon, Acrylic
2. Fibers to yarn : The basic process involved in making yarns including blending, carding, combing, mechanical and chemical spinning
3. Fabric construction : Weaving: plain, twill, & satin weave
4. Fabric Finishes : Calendering, mercerization and teetering

SECTION B : Traditional Textile

5. Woven fabrics : Dacca muslin jamdani, chanderi, brocade baluchari, kashmiri shawls, doria, karjivaram
6. Dyed Fabrics : Bandhej, ikat, patola.
7. Printed Fabrics : kalamkari, madhubani
8. Traditional embroideries of India :
 - a) Kashida of Kashmir
 - b) Kasuti of Karnataka
 - c) Manipuri
 - d) Chamba rumal of Himachal Pradesh
 - e) Kantha of Bengal
 - f) Phulkari of Punjab
 - g) Chikankari of Uttar Pradesh

SECTION – C
SELECTION CRITERIA

9. Selection of suitable fabrics for infants, toddlers, pre- school children, school going children, adolescents, adults and special needs
10. Buying criteria for readymade garments, definition, origin & evolution of ready to wear garments

References:

1. Corbman, B. P. (1983). Textiles fibre to fabric. Mc Graw Hill education.
2. Phyllis, G. T., & Billie J. C. (2009). Understanding textile. Pearson publication.
3. Naik, S.D. (1996). Traditional Embroideries of India. APH publishing.
4. Bhatnagar, P. (2009). Traditional Indian costumes and textiles. Abhishek publication.
5. Dhantiyagi, S. (2012). Fundamentals of textile and their care. Orient Black swan.
6. Singh, B. Vastra vigyan avam paridhan.
7. Marjory, J. L. (1966). Introductory textile science. Holt McDougal.
8. Marjory, J. L. (1976). Essentials of textiles. Holt McDougal.
9. Jain Ruby and Rathore Girja, Design, Fashion and Garment Production, CBH publication Jaipur 2019.

PAPER -- II
BUSINESS AND GARMENTS INDUSTRIES

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

Hrs.- 3

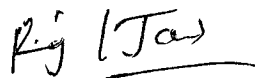
B.Sc.- M.M.50

OBJECTIVES: - To enable students to:-

1. Acquaint with different types of Business ownership.
2. Understand merchandising in Apparel Industries.
3. Understand the garment industry and project planning.

SECTION A
BASICS OF BUSINESS

1. Meaning and scope of business with special reference to garment export trade in India
2. The important factors to be considered at the same time of commencement of business - legal, economical, and social
3. Different types of business-
 - a) individual organization


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- b) partnership
 - c) co-operative
 - d) public sector
 - e) company
4. Objectives, importance and utility of book keeping.

SECTION – B

MERCHANDISING THEORY

- 5. Introduction to fashion merchandising. merchandising planning, scheduling, buying and evaluation
- 6. Visual merchandising.
- 7. Careers in Apparel industries.

SECTION – C

GARMENT INDUSTRY

- 8. Project planning for garment production unit.
- 9. Production and storage space, laundry area of garment industry.
- 10. Site selection for unit
- 11. Budgeting for garment production unit.

References :

- 1. Kaplan, S. R. & Anthen A. A. (2014). Management. Darling Kindesley Pearson education.
- 2. Frings, G.S. (2007). Fashion from concept to consumer. Pearson G edition.
- 3. Jindal, R. (1998). Handbook of fashion, best drafting techniques. Mittal publications.
- 4. A.K. Sharma , S. Sharma, R. Nagar, A. Jain, S. A. Bakshi, 2016, Entrepreneurship and small business management (Hindi) 1st ed. Ajmera Book Company, Jaipur

PRACTICAL – 1

BASICS OF GARMENT CONSTRUCTION

B.A./B.Com.- M.M. 80

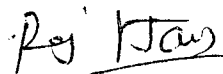
Hrs. 4

B.Sc. - M.M. 50

OBJECTIVES: - To enable students to:-

Develop skill in understanding all stitching technique.

Develop expertise in basic and traditional embroidery which gives creative, decorative and ornamental effect on dress.


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Contents

1. Sample making :

Basic seams - Basting (even, uneven) back stitch, blanket)

Hems – visible, invisible

Lace edging – (machine)

Gathers - (machine), darts

Pleats – knife, box, inverted box

Frills one side, two sided

Tucks – pin, cross, shell

Fasteners – hook , press button, shirt button, button hole, loop with button, zip

Plackets – continuous, two piece

Pockets – patch, bound, inseam, kurta

Edge finishing - piping and facings

2. Basic Embroidery stitches :

Chain, stem, running, lazy-dazy, satin, herring- bone, buttonhole, bullion, feather patch and appliqué work.

3. Make samples of following traditional embroideries :

kashida, kantha, kasuti, phulkari, chamba

Taking body measurements and knowledge of standard measurements from child to adults

Examination Scheme:

B.A.\B.COM:-Max Marks:-80

1. Major Problems:-40

2. Minor Problems:-25

Internal:-15

B.Sc:-Max Marks:-50

1. Major Problems:-20

2. Minor Problems:-20

Internal:-10

3. INVESTIGATIVE BIOTECHNOLOGY

Paper I : Bio-Chemistry and General Bacteriology

Max. Marks 60

3 hrs. duration

Min. Pass Marks 22

Teaching Periods 60

Section-A : Bio-Chemistry (Teaching Period 30)

1. Introduction and Scope of Bio-Chemistry.
2. Simple Analytical techniques : Weighing of solids and liquids; Preparation of solutions : Simple acid-base titration.
3. pH, Buffers types and their uses.
4. Mole, Molar and normal solutions, concentration units.
5. Classification and metabolism of Carbohydrates, Lipids, Proteins, Nucleic acids and Nucleo proteins.
6. Introduction of Vitamins and Enzymes; Clinically important Enzymes and their estimation.
7. Metabolism of inorganic substances like Iodine, Phosphorous, Copper, Iron and Calcium.
8. Electrolytes in various tissue fluids in health and disease.
9. Gastric Analysis-Functional test of Liver, Kidney Pancreas and alkalosis, acidosis.

Section-B General Bacteriology (Teaching Period 30)

1. Microbial World.
2. Structure of bacterial cell; functions of cell organelles.
3. Sterilization and disinfection.
4. Culture media.
5. Cultivation of Bacteria.
6. Identification methods in bacteriology.

Paper II-Elementary Anatomy, Physiology and Halmatology

Max. Marks 60

3 hrs. duration.

Min. Pass Marks 22

Teaching Periods 60

Section-A : Elementary Anatomy and Physiology (Teaching Period 30)

1. Introduction to human body.
2. Important landmarks in surface anatomy for L.M. and I.V. injection in adults, children and infants
3. Musculo-Skeleton and Respiratory system.
4. CVS (Cardio Vascular System) circulation.
5. GIIT (Gastro Intestinal Tract), Liver, Gallbladder & Pancreas
6. Urinary System

30

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7. C.N.S. (Central Nervous System) and A.N.S. (Autonomic Nervous System)
8. Endocrines and Reproductive system.
9. Skin and temperature regulation.

Section-B : Haematology (Teaching Period 30)

1. Structure of cell and cell division.
2. Blood forming tissues and Bone-marrow.
3. Formation of RBCs, granulocytes, Mononuclear cells, Platelets and their normal counts.
4. Blood coagulation.
5. Anaemias-classification, diagnosis.

PRACTICALS

Max. Marks 80 (52×3 periods) Min. Pass marks 28

Unit-I Bio-Chemistry

1. Glassware used in Bio-chemistry.
2. Cleaning of Glassware, weighing and measuring volumes.
3. Making and testing of distilled water.
4. Importance of calibration of glass apparatus used in estimation.
5. Collection, coding, preservation and disposal of biological specimen material for biochemical analysis.
6. Principles of Colorimetry and verification of Lambert-Beer's Law.
7. Bio-chemical estimation of-
(a) Sugar, (b) Urine, (c) Stool, (d) Protein, (e) A.G. ratio.
8. Detection of Organic poisons like opium, opium and vomice.
9. Detection of Inorganic poisons like copper, arsenic, antimony, tin, mercury, lead, barium and zinc phosphate, cyanides & insecticides.

Unit-II General Bacteriology and Hematology

General Bacteriology :

1. Introduction to microscopy, various types of microscopes and their uses.
2. Wet bacterias mount and hanging drop preparation and dark field examination.
3. Preparation of smears for bacterial examination and Gram's Stain.
4. Preparation of various stains.
5. Staining of Smears- Sputum C.S.F. Body fluids, pus, aspirations.

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Hematology

1. Collection of blood from various sites in adult and children.
2. Cleaning of slides and cover slips and identification of various pipettes and their cleaning.
3. Making of stains used in Hematology.
4. Staining and examination of blood films.
5. Differential RBC and WBC counts.
6. Estimation of Haemoglobin by comparator and calorimeter.

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ADD-ON SUBJECTS

1. COMPUTER APPLICATIONS

Scheme :	Min. Pass Marks	Max. Marks
Arts/Commerce	72 (Th 47 Pr. 25)	200
Science	54 (Th. 36 Pr. 18)	150
Paper-I 3 hrs. duration	Computer Fundamentals and Introduction to IBM PC	Arts/Com. 65 Science 50
Paper-II 3 hrs. duration	Operating Systems & Business Data Processing	Arts/Com. 65 Science 50
Paper-III Practical		Arts/Com. 70 Science 50

Paper I : Computer Fundamentals and Introduction to IBM PC

What is Computer? An introduction. Uses of computers in modern society e.g. weather forecasting, census, oil exploration, speech recognition, banking publishing, accounting, research etc.

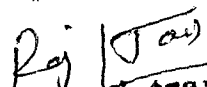
Information concepts and processing-hardware, software-computer capabilities and limitations. Concept of files and directories.

Computer arithmetic and number system. ASCII & EBCDIC character sets.

Components of a computer processing system-hardware, software computer capabilities and limitations. Concept of files and directories.

Hardware features and use-CPU, I/O devices. Storage devices and media.

Introduction to networking, multiprocessing, time sharing, multiprocessing and real time computing.


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Variety of hardware system and features. Various types of computers available in market. Micro, Mini and Main frames, Super computers.

Evolution of personal computers. Commodore, Atari, Apple, IBM, PC Basic block diagram of computer. Difference between personal and main frames-Simple operating system, Easy to use, Less Memory, Dedicated, Normally single user.

Introduction to microprocessors and associated computers. Timers. display controllers, DMA controllers.

Block diagram of IBM PC. Introduction to 8086 and 8088. Functional description of various modules and cards.

Boot process in IBM PC. System files. Self test.

Various types of displays and other peripherals used in IBM PCs.

Disk Operating System-Introduction. Batch files.

Configuration files. COM, EXE, SYS, BIN and TXT files. Introduction to programming in BASIC. Development of programs in Q BASIC. Use of graphics facilities using Basic.

Diagnostics for IBM PC. Use of Norton Utilities and other packages for undeleting files and other system maintenance jobs.

Advance version of IBM and compatibles.

Paper II : Operating Systems and Business Data Processing

Introduction to various categories of softwares. Operating system and its functions. Interaction of operating system with hardware and user programs.

Various components of operating system with reference to DOS.

Single user operating system. Task loader. Memory management.

File management, Directory structure in DOS. Moving, renaming, copying, deleting and undeleting files under DOS.

Practical

Visit to computer Lab. Introduction to various components of a computer. A simple documentation preparation and printing. Usage of printer and other components.

Physical inspection of IBM PC and internal cards. Introduction to nomenclature (COM1, COM2, etc.) Writing batch files for various purposes. Modifying config-sys files. Creating RAM disk. Diagnostics on IBM PC. Controlling PC hardware using BASIC programs.

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TAX PROCEDURE AND PRACTICE

Model for preparation of outline of courses :

1. Subject Title : Tax Procedure and Practice 15 weeks
2. Subject Objectives : General Objectives
 - (a) To familiarise the students with the Indian Tax system.
 - (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 and medium business, necessary under direct and indirect tax law.
 - (ii) Wage Employment : Junior level positions in the various organisations such as :
 - (a) Practicing Chartered Accountant Firms.
 - (b) Business Houses.
 - (c) Industrial undertakings & establishments
 - (d) Sales Tax and Income Tax departments
 - (e) Custom and Excise departments
 - (f) Accounts Department of various Central, State, Local and Government Societies etc.
4.
 - (i) This can not go with Science Subjects.
 - (ii) It can go with commerce (B. Com. Pass)
 - (iii) It can go with B.A. provided a student has done 10+2 with Accounting and Business Studies of Commerce.
5. (i) Contents :
 - (a) Syllabus (Theory & Practicals)
 - (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) Palkhvala-Income Tax. (2) Chaturvedi & Pathisana
 - (iii) Text Books :
 - (1) Sinha-Direct Taxes
 - (2) H.S. Mehrotra-Income Tax Law & Practice.
 - (iv) Journals :
 - (1) The Institute of Chartered Accountants of India.
 - (2) Central Excise Law System, (3) Taxman

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Note (1) In addition to the above books the new text books should be prepared on the lines of the prescribed syllabus.

(2) Equipment-Computer facilities must be made available in the Business Lab.

(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 houses, 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 organisations as suggested in (ii) Students can prepare the necessary documents/returns forms, etc. related to direct and indirect taxes.

6. Unit cost for 30 students :

(a) Building as per the norms of the UGC

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

7. Modalities of Examination and Evaluation :

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

(b) Continuous evaluation-Assignment, surprise test, quiz.

Paper I : Indian Tax System and Income Tax Law

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

Section-A

Meaning of Tax Central and State Powers of Taxation. Distribution of revenues between Central and States. Direct and Indirect Taxes.

Direct Taxes of the Central Government—Income Tax, Wealth Tax, Interest Tax Act, 1974 with effect from 1.4.93; Expenditure Tax Act, 1987.

Indirect taxes of the Central Government—Central Excise, Customs duty, Central Sales Tax.

Taxes of the State Governments Taxes on sales and purchase of goods, Octroi duty; Tax on profession, trade and business. Toll

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Tax on luxuries, entertainment and amusements; Tax on betting and gambling; Tax on electricity; Stamp duty; Agricultural income tax and Land revenue.

Section-B

Income Tax Law : Extent and application, Definitions, Previous Year, Residential Status, Incomes which do not form part of Total Income, Computation of Total Income; Heads of Income; Salaries; Income from House Property; Profit and Gain from business and profession.

Section-C

Capital gains, Income from other sources, Income. Aggregation of income and set off and earn, Forward of losses. Deduction from Gross Total Income under Chapter VI A. Rebate of Income Tax under Section 88.

Paper II : Central and State Sales Tax-Procedure & Practice

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

Section—A

~~Rajasthan~~ Value Added Tax Act, 2003.

Introduction—Definitions, Extent and Commencement. Incidence and Levy of Tax. Registration of Dealers. payment of Tax. Filing of returns and assessment.

Tax liability, Recovery and Refund. Interest. Penalties, Composition and Prosecution.

Section—B

Regularity frame work—An overview of Central Sale Tax, 1956; an overview of Central Sale Tax (Registration and Turnover) Rules, 1957.

Import out terms and definitions.

Dealer, declared goods, goods, place of business, sale, sale price, turn over, Inter-State sale.

Principles for determining—When Central Sales Tax is leviable; the concept of sale and purchase of goods in the course of inter-State trade or Commerce.

When does a sale or purchase of goods take place outside the State?

When does the sale or purchase of goods is in the course of import or export ?

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2. Registration of dealers procedure thereof filling and filing of application in Form A for registration; relevant fee payable; security/surety for registration.
3. Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

Section-C

Rates of Tax :

Concessional rate when an available, kind of forms for availing the concessional rates and maintenance of records related thereto.

(A) Sales to the registered dealers against Form-C

Purchasers obligations : Procedure for obtaining Form-C from Sales tax authorities and issuing of Form-C to dealers. Application under prescribed form with requisite fee for obtaining Form-C. Maintenance of records for receipts and issue of Form-C. Form 2
Sellers obligations : Obtaining Form 'C' from purchasers. Maintenance of records of "C' Form collected and submission 'C' Form at the time of assessment.

(B) Sales to the Government against D Form.

Form D- Use and custody and maintenance etc. of records of certificates in Form D.

(C) Subsequent sale in the course of Inter-State sale and receipt and issue of Form E-1 and E-2 in connection thereto.

Application for obtaining Form E-1 and E-2 and the relevant fee to be paid therewith, maintenance of records of E-1 and E-2 Forms for receipts.

Branch and Consignment transfer :

Inter State transfer of goods from the office to another or principal agent or agent to principal and issue and receipt of Form F.

Application for obtaining F Form and the relevant fee; maintenance of records of such forms and matters incidentals thereto. Form No. 5

Determination of turnover, deductions from turn over.

Return of Sales Tax payable under the Central Sales Tax Act, 1956.

Form No. 1: Filling and Filing of Form No. 1.

Deposit of Central Sales Tax and Filling and Filing of Challan in the prescribed form

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PRINCIPLES AND PRACTICE OF INSURANCE

Scheme .

Max. Marks : 200

Min Pass Marks : 72

Paper-I 3 hrs. Duration

Marks 100

Paper-II 3 hrs. Duration

Marks 100

Paper-I : Life Insurance

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

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

Section-A

Need for security against economic difficulties; Risk and uncertainty; Individual value system; Individual Life Insurance. Nature and uses of Life Insurance; Life Insurance as a collateral, as a measure of financing business continuation, as a protection to property, as a measure of investment.

Section-B

Distinguishing characteristics, Utmost Good Faith, Insurable Interest, Caveat Emptor, unilateral and aleatory nature of contract. Proposal and application form, warranties, medical examination, policy contraction and delivery, policy provision, lapse revival, surrender value, paid-up policies, maturity, nomination and assignment. Suicide and payment of insured amount; Loan to policy holders.

Section-C

Factors governing sum assured; Methods of calculating economic risk in life insurance proposal. Measurement of risk and mortality table; Calculation of premium; Treatment of sub-standard risks. Life Insurance Fund; Valuation and investment of surplus; Payment of bonus.

Section-D

Types and their applicability to different situations, Important Life Insurance Policies issued by the Life Insurance Corporation of India. Life Insurance annuities, Important legal provisions and judicial pronouncements in India.

Section-E

Rules of agency; Essential qualities of an ideal insurance salesman

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ables to canvass business from prospective customers. After the service to policy holders.

Suggested Books :

1. Hvebner S.S. and Kenneth Black Jr. : *Life Insurance*-(Prentice Hall Inc; Englewood Cliffs, New Jersey)
2. Meher Robert L. : *Life Insurance : Theory and Practice* (Business Publication, Texas)
3. Maclean : *Life Insurance*
4. Gupta, O.S. : *Life Insurance*, (Frank Brothers, New Delhi)
5. Mishra, M.N. : *Insurance Principles and Practice*, (Delhi, Vikas Publishing House).

Paper-II : General Insurance

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

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

Section-A

Introduction to risk and insurance-(a) Risk (b) The treatment of risk

Section-B

The structure and operation of the insurance business—

- (a) Insurance contract fundamentals.
- (b) Insurance marketing.
- (c) Insurance loss payment.
- (d) Underwriting, rating, reinsurance and other functions.

Section-C

General Insurance Corporation and other Insurance Institutions-Working of GIC in India; Types of risks assumed and specific policies issued by ECGC.

Section-D

Health Insurance-

- (a) Individual health insurance.
- (b) Group health insurance.

Section-E

Motor Insurance.

Multiple line and All-Lines insurance-such as Rural Insurance- Hull Insurance etc.

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Recommended course of reading :

General Insurance by Bickelhaupt and Magre, Eighth Edition published by Richard D. Irwin, Inc., Homewood, Illinois, Irwin-Dorsey Limited, Georgetown, Ontario, Chapters : 1 to 7, 13, 21, 27 and 28.

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