UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.COM. PART-III

EXAMINATION 2016

Proposed: Y - 

Checked: Y - 

Asstt. Registrar (Acad.-I)
University of Rajasthan
JAIPUR
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Subject/Paper</th>
<th>Duration Hours</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
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</thead>
<tbody>
<tr>
<td>1.</td>
<td>Accountancy &amp; Business Statistics</td>
<td>3</td>
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<tr>
<td></td>
<td>Paper-I Theory &amp; Practice of Auditing</td>
<td>[Accounting]</td>
<td>[Functional Accounting]</td>
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<td>Paper-II Optional (Any one of the following)</td>
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<td></td>
<td>Paper-II 1. Management Accounting</td>
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<td>Paper-II 2. Advanced Cost Accounting</td>
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<td>Paper-II 3. Cost and Management Audit</td>
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<td>Paper-II 4. Business Statistics</td>
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<td>Paper-II 5. Computer Application in Accounting</td>
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<td>Paper-II 6. Taxation Law and Practice</td>
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<td>Paper-II 7. Advanced Financial Accounting</td>
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<td>Paper-II 8. Operation Research</td>
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<td>Paper-II 9. Business Mathematics</td>
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<td>Paper-II 10. Stock Market and Security Analysis</td>
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<td>Paper-II 11. Quantities Methods &amp; their Application</td>
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<td>2.</td>
<td>Business Administration</td>
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<td>Paper-I Functional Management</td>
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<td>Paper-II Business Entrepreneurship</td>
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<td>Paper-II Industrial laws</td>
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<td>Paper-II Steno-Typing (English)</td>
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<td>Paper-II Steno-Typing (Hindi)</td>
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<td>Paper-II Insurance Theory &amp; Practice</td>
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<td>Paper-II Sales Promotion &amp; Sales Management</td>
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3. Economic Administration and Financial Management

Paper-I Rural Development and co-operative
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<thead>
<tr>
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<th>Subject/Paper</th>
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<td>Optional (Any one of following)</td>
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<tr>
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<td>Paper-II 1. International Finance and Foreign Exchange</td>
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<td>Paper-II 2. Business Budgeting</td>
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<td>Paper-II 3. Public Economic</td>
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<td>Paper-II 4. Indian Financial System</td>
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<td>Paper-II 5. Banking Law &amp; Practice in India</td>
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<td>Paper-II 6. Economy of Rajasthan</td>
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<td>(1) Textile Craft</td>
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<td>(2) Garment Production and Export Management</td>
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<td>Add-on Subjects:</td>
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<td>1. Computer Applications</td>
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<td>2. Tax Procedure and Practice</td>
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<td>3. Principles and Practice of Insurance</td>
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<td>4. Office Management and Secretarial Practice</td>
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<td>5. Advertising Sales Promotion and Sales Management</td>
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<td>6. Tourism and Travel Management</td>
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<td>7. Foreign Trade Practices and Procedures</td>
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<td>8. Tourism</td>
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<td>9. Principals and Practice of Banking and Insurance</td>
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<td>10. Foreign Trade Procedure</td>
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Syllabus: B.Com. Pt.-III • 5
B.Com. (Pass) Course

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 the practical part of a subject/paper, wherever prescribed, separately. The classification of successful candidates shall be as follows:

- First Division: 60% of the aggregate marks prescribed at
- Second Division: 48% of the aggregate marks prescribed at

(a) Part-I Examination, (b) Part-II Examination, (c) Part-III Examination, taken together

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

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5. Advertising Sales Promotion and Sales Management 57
6. Tourism and Travel Management 59
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9. Principals and Practice of Banking and Insurance 64
10. Foreign Trade Procedure
1. ACCOUNTANCY AND BUSINESS STATISTICS

Scheme:
Min. Pass Marks 72  Max. Marks 200
Paper-I  3 hrs. duration  Max. Marks 100
Paper-II  3 hrs. duration  Max. Marks 100

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

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

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

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

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

Paper I: Auditing and Management Accounting

Duration: 3 hrs.  Max. Marks: 100

Section: A

Auditing: Meaning, Objects, Fraud and Errors, Book-keeping, Accounting and Auditing, Audit Programme, Internal Control, Internal Check, Vouching, Verification and Valuation of Assets and Liabilities.

Section: B


Section: C


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. Spieer & Paglar : Practical Auditing (Indian Ed.)
2. De Paula : Principles of Auditing
3. J. Lancaster : Principles and Practice of Auditing
4. R.G. Williams : Elements of Auditing
5. Mautz and Sharaf : Philosophy of Auditing
6. Jain, Khandelwal : Auditing
7. Anthony Robert : Management Accounting Principles
8. Batty J. : Management Accountancy
11. Maheshwari S.N. : Management Accounting and Financial Control

Paper II (I) : Functional Accounting

Duration : 3 hrs. Max. Marks : 100

Section : A

1. Sectional and Self Balancing Ledgers.
2. Accounts from Incomplete Records
3. Royalty and Lease Accounts

Section : B

5. Hire Purchase and Instalment Sale Transaction.
6. Valuation of Goodwill and Valuation of Shares

Section : C

7. Departmental Accounts
8. Branch Accounts (including foreign branch).

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

Paper-II (2): ADVANCED COST ACCOUNTING
Min. Pass Marks 36. 3 hrs. duration Max. Marks 100

Section-A
1. Review of Cost Accounting as information system; Concept of costs, Types of costs; Installation of a Costing System.
2. Cost Control as distinct from cost determination; Control over Wastage, scrap, spoilage and defective.
3. By-product and Joint product costing including equivalent units.
4. Cost control Accounts and Integral Accounts.

Section-B
5. Marginal Costing: Stock valuation under marginal costing: Absorption costing curve, linear, break even analysis; Break even
charts: Differential cost analysis.
6. Cost Analysis for management decision making like: Make or Buy; own or lease; repair or replace; now or later; sale of scrap or retain; shut down or continue; expand or contract; dropping or adding a product; suitable product mix.
7. Pricing decision in special circumstances, like sale below cost, export pricing, dumping and inflation.

Section-C
8. Standard Costing: General Principles: setting of standard costs; variance analysis cost; profit and sales variances. presentation of variances.
9. Uniform Costing and Inter firm comparison.
10. Cost Reduction: Meaning; Techniques; Principles and Procedure: Treatment of research and development costs.

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. गौड़िया एवं निवास: लागू रेखांक: विनिमय एवं व्यवहार
4. Saxena and Vashistha: Advanced Cost Accounts
7. Jain, Narang: Advanced Cost-Accounting
8. Matz, Curry and Frank: Cost Accounting
11. Backer and Jacobson: Cost Accounting
12. औषधालय, दिवालिय, मंगल: लागू विनिमय एवं लागू निविद्या

Paper-II (3): COST AND MANAGEMENT AUDIT
Min. Pass Marks 36 3 hrs. duration Max. Marks 100

Section-A
1. Cost Audit: Nature, objects and scope; cost audit leading to other services; cost audit and financial audit.

3. Professional ethics and misconduct; special penal provision for cost auditors.

Section-B

4. Preparation of the cost audit programme; evaluation of internal control system including material inventory, capacity utilization management information system and internal audit.

5. Preparation and verification of cost records; cost Accounting Records Rules u/s 209 (f) (d) of the companies Act, 1956 (only general knowledge is required); Use of statistical sampling methods.

6. The cost audit reports: contents of reports as per Cost Audit Records Rules u/s 233 (b) of the Companies Act, 1956; Review of cost audit reports by Government.

Section-C

7. Management audit, Meaning, nature and scope, qualities of a management auditor, concept of efficiency audit, proprietary audit and operational audit.

8. Specific areas of management audit involving review of internal control, review of purchasing control, review of selling and distribution policies and programmes, review of manufacturing operations.

9. Corporate social audit: concept, dimenloy and technique.

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. खण्डेलवाल ए. सी. : प्रबंध अन्तर्गत
2. Choudhary D. : Management Audit and Cost Audit
3. Ramanathan : Cost and Management Audit
4. Cona W.L. : Management Audit
5. Tikhe J. G. : Cost Audit and Management Audit
6. Rose T.G. : Management Audit
7. Kamat Gupta : Contemporary Audit
Paper-II (4) : BUSINESS STATISTICS

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

Section-A

2. Interpolation and Extrapolation : Meaning, Nilwon's method of Advancing difference, Binomial and Langrage's method.
3. Multiple correlation and regression.

Section-B

4. Associations of attributes.
5. Theory of probability : Elementary problems based on permutations and combinations, additive and multiplicative rules.

Section-C

7. Sampling : Meaning, Sample of attributes and variables, Test of significance, large samples and small samples, t-test, F-test and chi-square test.
8. Analysis of variance : One way and two way classification, design of experiments.

9. Statistical quality control.

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

Books Recommended :
1. गणनात्मक गाणितिकी
2. सास्त्रिकी के भुगतान
3. S.P. Gupta : Statistical Methods
4. Sancheti & Kapoor : Statistical Methods

Optional Paper-II (5) : COMPUTER APPLICATION IN ACCOUNTING

(i) Theory 50 Marks (20-Objective +30-Descriptive) Min. Pass Marks 18
(ii) Practicle 50 Marks (20-Objective +30-Descriptive) Min. Pass Marks 18

Total 100 Marks  Min. Pass marks 36

1 (For 20 Marks :- Objective Question (Objective Part-1) )

Question No 1 (i) To (x) Should not exceed 20 words Each Question Carries 1 Marks

Question No-2 (i) To (v) Should not exceed 50 words Each Question carries 2 Marks
(2) For 30 Marks :- Descriptive Part-II

Attempt three question in all, selecting one question from Each Section
Each question carries 10 Marks.

**Section-A**

1. Introduction of Computers and automated data processing, development of computers, types of computers, hardware and software.

2. Binary code system; binary arithmetic, words, bytes and bits, introduction to other number system (octal and hexadecimal), computer languages.

3. Introduction in flow charts, flow diagram importance, symbols and their application.

**Section-B**

4. Basic Concepts of programming languages: Programming domains, language evaluation criterion and language categories, evolution of the major programming languages (C, C++, JAVA).

5. Introduction to ‘C’, language character set, variables, constants, keywords, instruction, assignment statements, arithmetic expression, comment statements, simple input and output, Boolean expressions relational operators, logical

**Section-C**

6. Control structure, decision control structures, loop control structures, case control structures.

7. Arrays and strings, functions, pointers, structures and unions and user defined variables file handling, dynamic memory allocation.

8. Writing simple ‘C’ programs.

**Note**:

1. There will be 3 hours of Theory and 3 hours of computer lab. Work per week.

2. The candidate shall be permitted to ballerg operated pocket calculator, That should have not more 12 digits. 6 function keys and 2 memories and should be noiseless & cordless.

**Books Recommended**:

1. Fundamentals of computers : V. Rajaraman
2. Programming in COBOL : Schaurm Series
3. Principles of Auditing : Tandon
4. Selecting the Computer System : Chorafas
5. System Analysis & Data Processing : Subramaniam and Menon
6. Computer Data Processing : Gordon B. Davis
7. Computer and Common Sense : Roger Hund and John Shelly
10. Computer Hardware and Organisation : Solam M.E.
11. Fundamental Concept of Programming System : Allaman J.D.
12. COBOL Programming : M.K. Roy and D. Ghosh
13. Computer Programming in COBOL : V. Rajaraman

Optional Paper-II(6) : TAXATION LAW AND PRACTICE
Min. Pass Marks 36  3 hrs. duration  Max. Marks 100

Section-A

Wealth Tax Act and Rules
(1) Definitions : charge of wealth tax and assets subject to such charge; exemptions; valuation of assets, computation of net wealth and wealth tax.

(2) Procedure of assessment : liability to assessment in special cases; appeals; revision and reference, payment and recovery of wealth tax, refunds.

Section-B

Central Sales Tax and Rules :
(3) Definitions : liability of tax on inter-state sales; rates of tax; determination of taxable turnover and sales tax; declaration forms.

(4) Registration of dealers; declared goods and restrictions and conditions on sale of such goods; levy and collection of tax; penalties; appeals.

Section-C

Rajasthan Value Added Tax Act, 2003


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. चावला एवं गुला : धनकर एवं उपहार कर
2. Bhagwati Prasad : Wealth Tax and Gift Tax
3. Mehrotra & Goyal : Wealth Tax and Gift Tax
4. चावला, गुला एवं नाहर : केन्द्रीय एवं राजस्थान जिल्ला कर
5. पटेल व चौधरी : धन कर, उपहार कर एवं निगम कर
6. पटेल व चौधरी : वित्त कर
7. V.K. Singhania : Direct Taxes

Paper-II (7) : ADVANCED FINANCIAL ACCOUNTING

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

Section-A

1. Alteration of share capital and internal reconstruction (excluding framing of schemes).
2. Amalgamation, absorption and external reconstruction of companies (excluding framing of schemes).
3. Liquidation of companies.

Section-B

4. Accounts of Holding companies. Preparation of consolidated financial statements (excluding inter-company holdings).
5. Accounts of banking companies and general insurance companies.
6. Double accounts system (including accounts of Electricity companies).

Section-C

8. Valuation of inventories; AS-2.
9. Accounting for agricultural farms and hotels.
10. Indian accounting standards 6 to 12.

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. Publications of the Institute of Chartered Accounts of India.
   (i) Trends in Published Accounts
   (ii) Indian Accounting Standards 1 to 12.
2. Pickles : Accountancy
3. Spicer and Peglar : Book-Keeping and Accounts
5. H. Chakravarty : Advanced Accountancy
2. Jain & Narang : Advanced Accounts
9. जैन, खण्डेलवाल, पारीक : एडवांस्ड एकाउंट्स

Paper-II (8) : OPERATION RESEARCH
Min. Pass Marks 36  3 hrs. duration  Max Marks 100

Section-A
1. Introduction : Quantitative techniques and operation research, methodology and models of O.R.
2. Linear Programming concept, formulation, graphical solution, primal and dual samples method.
3. Transportation model, assignment models.

Section-B
4. Game theory.
5. Waiting line Theory

Section-C
7. Inventory control techniques.
8. Network analysis, PERT & CPM, including time-cost trade off.
9. Quantitative decision models : decision making under certainty, uncertainty and Risk expected value of perfect information, decision tree.

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. मानुष, खण्डेलवाल, पुस्तका : परिमाणात्मक प्रबिज्ञाओँ
2. C.R. Kothari, Vikas : Quantitative Techniques
3. Bonieni, Bierman : Quantitative Methods
4. Kanti Swaroop : Statistical Analysis and Quantitative & Other Techniques
5. Gupta and Gupta : Operations Research
6. Gokharu-Saini : संक्रिया विज्ञान
7. C.R. Kothari : Operations Research
10. भारत, खण्डेलवाल, पुस्तका, पुस्तका : संक्रिया विज्ञान
Paper-II (9) : BUSINESS MATHEMATICS
Min. Pass Marks 36  3 Hrs. duration  Max. Marks 100

Section-A
1. Arithmetic, geometric and harmonic progressions; compound interest and annuities.
2. Permutations and combinations; binominal theorem for position integral index only.
3. Graphs and linear inequalities in two variables to determine the feasible region; solution of quadratic equations; relation between roots of a quadratic equation.

Section-B
4. Matrices and determinants of a matrix of order up to three only, use of matrices in solving simultaneous equations by matrix inversion as well as pivotal reduction method and by use of determinants.
5. Linear, quadratic, exponential and logarithmic functions, concept and determination of break-even point; curve fitting by the method of least square; fitting of linear, quadratic, exponential and logarithmic curves.

Section-C
6. Elements of trigonometry—(to enable a student to learn Integral Calculus with aid of Trigonometric Rations). Trigonometric Ratios of angles associated with a given angle, addition formulate, multiple and sub-multiple angles, transformation of sums into products and vice-versa; definition of inverse circular function.
7. Elements of differentiation, simple application of differential coefficients, maxima and minima of unvariate functions; rules of integration for indefinite and definite integrates, simple application of integration to calculus accounting and business problems.

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 Mathematics
2. Mehta and Madani : Basic Mathematics for Commerce
3. S. Saha : Business Mathematics
4. विज्ञानी गणित : व्यावसायिक गणित

Asstt. Registrar (Acad.)
University of Rajasthan
Paper-II (10) : STOCK MARKET AND SECURITY ANALYSIS
Min. Pass Marks 36  3 hrs. duration  Max. Marks 100

Section-A
1. Introduction: Meaning, nature and importance of stock market; origin and development of stock market in India; organisation of stock market in India.
2. Function of stock market. Transactions of business aspect and forward, speculations and classes of speculations; margin; trading options; hedging, arbitrating; procedure of transfer of shares and bonds; blank transfer.
3. Stock market regulations; Membership; maintenance and audit of their books of account. Securities and Exchange Board of India: its function and control, protections of small investors.

Section-B
4. Stock exchanges and new issue market; mechanism of floating new issues; listing of securities, underwriting of securities.
6. Concept of valuation; Present value. Internal Rate of Return. Holding period yield.
7. Analysis of risk and return on securities.

Section-C
8. Fundamental analysis; economic analysis; company analysis: financial and non-financial factors.
10. Introduction to market efficiency.

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. Graham and Dodd: Security Analysis
2. Prasanna Chandra: The Investment
5. Preeti Singh: Investment Management
7. Dr. Veena: Stock Market in India
- Paper-II (11) : QUANTITATIVE METHODS AND THEIR APPLICATIONS

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

Section-A

1. Risk Analysis in capital Budgeting.
2. Ratio Analysis—Liquidity Ratios and Profitability Ratios.
3. Statistical Quality Control: Introduction control charts for process, variable attributes, defects, etc. uses and Application of S.O.C.

Section-B

5. Interpolation and Extrapolation: Newton's method and Newton's method of divided differences.
6. Analysis of time Series including exponential smoothing.

Section-C


Books Recommended:

1. Statistics  : Sancheti & Kapoor
2. Quantitative Techniques  : C.R. Kothari
4. Quantitative Techniques  : Sharma, Jain, Pareek
5. लागत विश्लेषण एवं लागत निवेश  : ओसवाल, विद्यावत, मंगल

Asstt. Registrar (Acad.)
University of Rajasthan
2. BUSINESS ADMINISTRATION

Paper-I : FUNCTIONAL MANAGEMENT

Scheme :

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

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

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

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

**Part-II** will comprise of 3 descriptive problem solving/essay type questions of 20 mark each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions. **Part-II of the question paper will be answered in a separate usual answer book.** Time allowed for part-II will be 2 hours.

**Section-A**

**Human Resources**: Meaning, Scope, Role and Functions of Human Resources Management, Organisation of Personnel Department, Human resource Planning, Recruitment, Selection, Placement and Induction, Training and Development, Job Analysis, Job Description, Job enlargement and Job Enrichment, Performance Appraisal and Merit Rating.

**Section-B**

**Marketing**: Meaning, Evolution of Modern Concept of Marketing, Scope and importance of marketing, Product Planning and Development, Marketing Research, Channels of Distribution, Pricing Policies and Strategies.

**Finance**: Finance function, scope and importance of financial management, Functions and Role of financial manager, financial planning and capital structure, sources of finance, working capital and its sources.

**Section-C**

**Production**: Meaning, nature, scope and importance of production management, production process, production planning and control, quality control, product design and product research.

**Materials**: Meaning, scope and functions of materials management, purchase planning, inventory planning and control, vendor development, DGS&D purchase process and procedure.

**Books Recommended**:

1. Flippo : Personnel Management
2. Yoder Dale : Personnel Management & Industrial Relations
3. अग्नि, पोषक : सेवीकरण प्रबंध
4. शर्मा, ग्रामी, सुरवा : मालय संसाधन प्रबंध (सीखें कुछ हिंदी)

*Signature*

Asstt. Registrar (Acad.-I)

[Signature]

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Paper-II OPTIONAL PAPER (Any one to be offered)

Paper-II (1) : BUSINESS ENTREPRENEURSHIP

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

**Section-A**

Meaning and nature of entrepreneurship.
Entrepreneurship and socioeconomic development.
Origin and development of entrepreneurship in India.
Problems of entrepreneurship.
Social responsibility of entrepreneurs.

**Section-B**

Government encouragement to entrepreneurship.
Organisation of Central and State Government to help entrepreneurs.
Regulation of Industry.
Infrastructure facilities.
Preparation of Project.

**Section-C**

District Industrial centres.
Industrial (Development and Regulation) Act.
Entrepreneurship in Rajasthan. Incentives and concession available to industries in Rajasthan.

**Books Recommended :**

1. Dailey : Entrepreneurial Management, 1971
2. Tandon : Environment & Entrepreneur, 1965
3. Raymond Leeowens and Ashis Mandi : The New Vaisya
4. Vinyashil Gautham : Enterprise & Society
5. James J. Beena S.J. : Entrepreneurship in Madras State
6. जी.एच. सुधा : व्यवसायिक उद्योग, तेजा कुक हियो, अबयु

**Paper-II (2) : INDUSTRIAL LAWS**

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

**Section-A**

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

**Section-B**

The Indian Trade Union Act, 1923.
The Industrial Disputes Act, 1947.
The Payment of Bonus Act, 1965.

**Section-C**

Workmen’s Compensation Act, 1923.
Employees State Insurance Act, 1948.
Provident Fund and miscellaneous Provision Act, 1952.

**Books Recommended :**

1. Inderjot : Labour Laws
2. Sarkar : Labour Laws of India
3. O.P. Gupta : Industrial and Labour Laws
4. शामी, सिक्सू, पोरवाल : व्यवसायिक सिद्धांत
5. कुमारवत : व्यवसायिक सिद्धांत
6. जी.एच. मागूर : सम सिद्धांत

**Paper-II (3) : STENO-TYPING (ENGLISH)**

Part-(i) : Shorthand

Max. Marks : 50  
Min. Pass Marks : 18

**Section-A**

Speed 80 words per minute

Passage 800 words : 10 minutes
Interval : 5 minutes
Letter 400 words : 5 minutes
Transcription into long hand

**Duration** : 3 hours which would include 15 minutes of dictation but shall not include 5 minutes of interval and another 5 minutes allowed for movement to the Examination Hall.
Part-(ii) : Type Writing
Max. Marks 50  Duration : 1 Hr.  Min. Pass Marks : 18
  Speed 30 words per minute
    Passage  25 Marks
    Letter   13 Marks
    Tabulation 12 Marks

Paper-II (4) : STENO-TYPING (HINDI)
Part-(i) : Shorthand
Max. Marks: 50  Min. Pass Marks : 18

Section-A
  Speed 60 words per minute
    Passage  10 minutes
    600 words
    Interval  5 minutes
    Letter   5 minutes
    300 words
    Transcription into long hand
  Duration : 3 hours which would include 15 minutes of dictation
  but shall not include 5 minutes of interval and another 5 minutes
  allowed for movement to the Examination Hall.

Part-(ii) : Type Writing
Max. Marks 50  Duration : 1 Hr.  Min. Pass Marks : 18
  Speed 25 words per minute
    Passage : 25 Marks
    Letter : 13 Marks
    Tabulation : 12 Marks

Note : 1. A candidate must obtain atleast 25 percent marks in shorthand
      in order to enable him to pass in steno-typing as a whole.

2. The examination in steno-typing shall be conducted in the presence
   of a supervisor appointed by the University. The said supervisor
   be a person qualified to be an examiner in Steno-typing and shall
   be external to the college and the place concerned.

3. Six period of teaching per week shall be provided for each paper.
   One period being 45 minutes duration, with a view to developing a
   very good practice of Steno-typing out of six periods, three periods
   shall be allotted to theory and three periods to practice.

Books Recommended :
1. Issac Pitman : Pitman's Shorthand Instructor.
2. Shorthand Reding and Dictation.
3. Hindi Sanket Lipi : Kishri Pranali.
5. Onker Nath Verma : Upkar Vyavaharik Tankan Kala
   (Upkar Prakashan, Bimanagar, Agra)

Optional Paper-II (5) INSURANCE THEORY & PRACTICE
Min. Pass Marks 36  3 hrs. duration  Max. Marks 100

Section-A


Section-B


Section-C


Books Recommended:
1. A.N. Agarwal : Insurance in India
2. B.S.S. Bhir and M.D. Limaye : Insurance Principles and Practice
3. W.A. Dinsadale & D.C. Mc Muride : Elements of Insurance
5. L.I.C. Annual Reports
Paper-II (6) : SALES PROMOTION AND SALES MANAGEMENT

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

Section-A

1. Sales Promotion : Nature of sales promotion, Distinction with advertising and Personal selling, Role and importance. Functions of Sales Promotion Department, Limitations in a shortage economy.
2. Type of Sales Promotions : Internal organisation, Dealer promotions, consumer promotions, Sales promotions, sales promotion of Industrial and Consumer Products.
3. Export-Sales Promotion.
4. Evaluation of Sales Promotion Programme.

Section-B

5. Sales Management : Role of Selling in a planned economy, selling as a career, Qualities of a salesman, Product Knowledge, Effective speaking, customer relations.

Section-C

7. Planned selling approach, Pre-approach, meeting, Objections, Closing sale, sales call, sales forecasting, sales Quotas and territories.
9. Control of sales operations, salesman’s Reports, Meeting selling costs and sales cost control.
Books Recommended:
1. Asplay J C
2. Canfield, Ettrand
3. Tosdal, Harry R
4. Phelps, Dudlye M
5. Cundill, Still & Govani
6. एस.एस. कोडरियरी एवं आग सी. आगरावल
7. भदर एवं सुगवाल
8. Dr. A. A. आल नीलवाद
9. श्री. जी.एस. सुधा
10. डा. जी.पी. भर्मेव
11. Dr. M J Mathew
12. श्री. जे.पी. सिंह

Sales Promotion Handbook
Sales Administration Practices & Procedure
Introduction to Sales Management
Sales Management Policies & Procedure
Sales Manager
Sales Promotion and Sales Management

Syllabus : B.Com. Pt.-III • 25
Scheme:

Min. Pass Marks 72
Max. Marks 200

Paper-I 3 hrs. duration 100 Marks
Paper-II 3 hrs. duration 100 Marks

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

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

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

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

Part-II of the question paper will be answered in a separate usual answer booklet. Time allowed for part-II will be 2 hours.
Paper-I: RURAL DEVELOPMENT AND CO-OPERATION

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

Section-A

1. Concept and Significance of Rural Development.
4. Village level, Block level and District level Administration for Rural Development. District Rural Development Agencies.

Section-B


Section-C

2. Origin of Co-operative movement, Brief history in India and Abroad, Co-operative movement in Rajasthan.
3. Co-operative Marketing, Consumers and Industrial Cooperatives.
4. State and Co-operation.
5. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.
Reference Books:
1. B.S. Mathur : Co-operation in India
2. R.D. Bedi : Theory History and Practice of Co-operation
3. F.R. Fay : Co-operation at Home and Abroad
4. जी.एस. माधव : सहकारीता
5. जी.जी. पुलाचा : सहकारीता के सिद्धांत एवं व्यवस्था

Paper-II : Any one of the following to be offered:

Paper-II (1) : INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

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

Section-A

Section-B

Section-C
5. Types of Bill buying and selling rates, chain rates, exchanges rates
6. Foreign exchange Risk and Exposure
7. Foreign assistance to Indian Problems & Future prospects in the Indian Economic Development

Suggested Books:
1. S.K. Varghese : Finance of Foreign Trade and Foreign Exchange
2. B.K. Choudhary : Finance of Foreign Trade and Foreign Exchange

2. Types of Budgets: Fixed and flexible budget, Finance budgets, Master budget, sales budget, production budget, cost of production budget—Direct material budget, Direct labour budget and overhead budget, performance budgeting, zero base budgeting.


**Section-B**

1. Cash budgeting: Meaning, importance and forms of cash budget, preparation of cash budget, Methods of preparing cash budget.

2. Budgetary control: Meaning, characteristics, objects and benefits of budgetary control. Budgetary control v/s standard costing, sales variance, material variance, labour variance.


**Section-C**


2. Cost of capital: Computation of cost of Debt, Fund, preference share. capital, equity share capital retained earning, and weighted average cost of capital.


4. Value analysis: Meaning of value analysis, objectives of value
Books Recommended:  
1. Gupta, S. P. : Management Accounting  
5. कुलश्रेष्ठ. आ.एम. : निगरानी का वित्त प्रबंध  
6. अग्रवाल, विजय एक सुंदरिया : व्यावसायिक बजटन  
7. अग्रवाल, एम. आर. : व्यावसायिक बजटन  

Paper-II (3) : PUBLIC ECONOMICS  
Min. Pass Marks 36  
3 hrs. duration  
Max. Marks 100  

Section-A  
2. Fiscal policies. Economic controls and financial policies of Developing countries with reference to India. Major kinds of Public expenditure in India.  

Section-B  
3. Fiscal and taxation measures for accumulation of capital and acceleration of growth, Foreign aid and International capital movement.  
4. Indian Planning Development — brief study of Indian plans with reference to objectives, financial resources, public enterprises, population, and National Income.  

Section-C  

Books Recommended:  
1. एल.एम. नैसरकर : करालीन — एक सैडास्यिक विवेचन  
2. R.N. Bhargava : Theory and Working of Union  

Asstt. Registrar (Acad-I)  
University of Rajshahi
30 · University of Rajasthan

3. Tenth Finance Commission—First Report
4. Dalton: Public Finance
5. Findlay Shirras: Public Finance
6. शर्मा: लोक वित्त
7. एण्डले एवं सुन्दरम्: लोक वित्त
8. अम्शर गोविल: लोक वित्त
10. R.A. Murgrave: Theory of Public Finance

Paper-II (4): INDIAN FINANCIAL SYSTEM

Min. Pass Marks 36 3 hrs. Duration M.M. 100

Section-A

1. Role of Banks and other financial institutions in Economic growth.
2. Competition and co-ordination between various development and financial institutions.
3. Types of financial institutions—Indian Money market and capital market.

Section-B

4. A study of selected development and financial institutions of India—IDBI, IFCI, ICICI, SFC’s and Industrial reconstruction bank of India.
5. Detailed study of Banks—Recent structure, performance, liquidity management, management of capital funds of commercial Banks.

Section-C

7. Diversification of banking business in India management information system in commercial banks.
8. Main problems of financial institutions in India and suggestions.

Books Recommended:
1. M.Y. Khan: Indian Financial System
2. Bhole: Financial Institutions & Markets
4. Chandra: Finance Sense

Paper-II (5): BANKING LAW AND PRACTICE IN INDIA

Section-A

1. Bank and banking system in India—Recent trends in Indian
Section A

1. Banking challenges before banks in India
2. Bankers and customer: General and special relationship. Types of Bank accounts and their operations. Type of customer's (Practical Problems)

Section B


Section C

5. Bank Advance against securities. Investment of bank funds

Books Recommended:
1. Lloyd B Thomas Money, Banking & Financial Markets
2. Roger LeRoy Miller Modern Money & Banking
3. मलिकामत, वस्त्र तथा वस्त्र अर्थ
4. स. अ. खलक
5. S. R. Dave Law and practice of banking
6. विवेक यादव
7. Banking Regulation Act 1949 (Update)
8. R.B.I Act 1934 (Update)

Paper II (6) : ECONOMY OF RAJASTHAN

Min. Pass Marks 36

Duration 2 Hours

Section A

3. Agriculture: Land utilization, cropping pattern. Food and commercial crops. Land reforms. Significant features of Rajasthan tenan-
32. University of Rajasthan


Section B


5. Tourism Development: The role in the economy of the State, Problems and Prospects. Strategy of Tourism Development in the State.

Section C

6. Economic Planning and Development in Rajasthan, Objectives and achievements of the latest five year plan. Agricultural and industrial development during this period, constraints in economic development of Rajasthan and measures to overcome them.

7. Problems of Poverty and Unemployment in Rajasthan, Magnitude of poverty and specific programmes for its alleviation and employment generation. JRD and JRY. Special Area Programmes - DPAP, Desert Development Special Area and Aravalli Development Programmes. Present position of Rajasthan in India.


Books Recommended

1. लक्ष्यनिरीक्षण नगरपालिका: देशव्यापी पूर्वालका की आर्थिकविश्वास
2. सूचना एवं कंसासों किरिता, राजस्थान रिसर्च संगठन
3. आर्थिक एवं साशिकी विषय, राजस्थान: इंडियन रिसर्च लाइटराइटिस ऑफ राजस्थान
4. रुझद, सुदर्पु: राजस्थानी आर्थिकविश्वास
5. गुप्या, स्वामी: विकास एवं साहकारता
TEXTILE-CRAFT

SCHEME: B.A PART-III

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<th>Duration</th>
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<td>1. Theory:</td>
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<td>Paper-II</td>
<td>3 Hrs</td>
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<td>2. Practical:</td>
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<td>Paper-II</td>
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<td>3. Submission:</td>
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<td>Paper-II</td>
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Syllabus (Theory):

Paper-I: Weaving Theory:

1. Types of Spinning: Mechanical and Chemical
2. Types of Yarns: Simple and Fancy
3. Calculation of resultant count for folded yarn
4. Manmade and Synthetic fibres
5. Spinning of Silk and Wool
6. Concept of Mixing/Blending, Staple/Filament fibre
7. Derivatives of Twill weave: Broken, Herringbone and Diamond
8. Towel weaves: Huckaback and Honeycomb
9. Dobby and Jacquard shedding mechanism
Paper-II: Dyeing Theory

1. Importance of Chromophores and Auxochrome in a dye
2. Importance of Fabric finishes
3. Dyeing methods for fibre, yarn and fabric
4. Theories of Dyeing
5. Padding mangle dyeing machine
6. Methods of direct printing: Screen and Stencil
7. Discharge and Resist styles of printing
8. Factors affecting colour fastness

Practical (Paper-I&II):

1. Samples of weaves using coloured threads
2. Concept of repeat
3. Calculation of EPI and PPI in given piece of fabric
4. Table cover preparation by screen printing
5. Screen preparation(simple tracing method)
6. Design development for curtain and bed sheet
APPAREL PRODUCTION

B.A./B.COM. –M.M 30
B.SC.-M.M. 50
HRS.-3

SECTION -A INTRODUCTION TO FASHION

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

SECTION -B MANUFACTURING TECHNOLOGY

5. Product development, design development, developing a sample garment.
6. Apparel production –
   i.) costing a garment
   ii.) purchasing pattern making.
   iii.) production scheduling.
   iv.) spreading and cutting procedure.
v) contracting.
v) garment assembly.

7. Introduction to industrial machine-
   i) cutting: round, straight and band.
   ii) fusing: collars, facing.
   iii) sewing: chain stitch, lock stitch, button hole, blind stitching

8. Use of components and trims-
   i) performance and properties of components and trims.
   ii) labels and motifs.
   iii) linings and interlinings
   iv) lace, braids, elastics
   v) fasteners, loops.
   vi) seam bindings and tapes
   vii) shoulder pads, eyelets

SECTION - C

DYEING AND PRINTING

Application of design:

   ii. Styles of printing: direct, discharge and resist.

10. Dyeing – Introduction to natural and synthetic dyes
    (acid, basic, sulphur, vat, reactive, and direct dyes)

References:


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

PAPER-II
INTERNATIONAL MARKETING

B.A./B.Com. - M.M 50
B.Sc.-M.M. 60

HRS.-3

SECTION - A

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

SECTION - B

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

Convenor:
1. (Ritu Gupta)

Members:
1. (Dr. Gagan B. Khurana)
2. (Rashmi Gupta)
SECTION - C

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

12. Role of Trading and Export Houses.

13. Institutional segments and packaging for exports: packing material, boxing and pressing department, machinery and equipments used in packing department.

14. Quality control.

15. Labeling and Consumer protection.

Convenor:

1. [Signature] (Ritu Gupta)

Members:

1. [Signature] (Dr. Gagan B. Khanam)

2. [Signature] (Rashmi Gupta)
B.SC./B.A./B.COM. PART –III
PRACTICAL-I
Fashion illustration

B.A./B.COM. –M.M 60
B.SC.-M.M. 25

1. Prepare an adult's bodice and sleeve block.

2. Sketching and designing of men/women garments (5 each)

3. To prepare with specific details of necklines on sari blouses.

4. To identify patterns and its application for women designer dress on fashion figures:

   Types of patterns include –
   i) structural
   ii) geometrical
   iii) stripes and plaids
   iv) floral

5. Design and Prepare an adult dress for fashion shows.

Convenor:
1. (Ruchi Gupta)

Members:
1. (Dr. Rajkum B. Khare)
2. (Rashmi Gupta)
B.SC./B.A./B.COM. PART – III
PRACTICAL- II
DYEING AND PRINTING

B.A./B.COM. – M.M 60
B.SC.-M.M. 25

HRS.-4

1. Prepare an article of each:
   i) dyeing - tie and dye, batik
   ii) printing - block, screen, stencil

2. Field trips to Export houses and mass production centres.

3. Exhibition.

References:
1. bhargav ritu, 2005, fashion illustration and rendering Jain publications pvt. Ltd.,
new delhi

2. Ireland, fashion designing drawing and presentation

3. prayag: technology of textile printing.

4. shenai: technology of dyeing.

Convenor:
1. Praveen (Rajasthan)

Members:
1. Dita (Dr. Gagan Shankara)
Add-on Subjects

1. COMPUTER APPLICATIONS

Paper I: Computer Aided Drafting  50  65
Paper II: Advanced Topics in Computer  50  65
Paper III: Report, Report on the Job training  50  70
and entrepreneurship, Development
The duration of these papers will be 3 hours each.

Paper I: COMPUTER AIDED DRAFTING
Introduction to AUTOCAD/ROBOCAD or a similar package
Advanced features of these package. Drawing the plan of building
using AUTOCAD etc. Analysis features of AUTOCAD.

Paper II: ADVANCED TOPICS IN COMPUTER
ATMs. Data encryption. Data communication and networking
(course to be modified every year to take care of the latest
development) Visits to computer industry.

Practical:
Design of layout of a building. Design of interior of its rooms
Printing and plotting the prepared drawings.
It will also include Project Report. Report on the job training and
Entrepreneurship development.
2. TAX PROCEDURE AND PRACTICE
MODEL FOR PREPARATION OF OUTLINE OF COURSES
1. Subject title: TAX PROCEDURE AND PRACTICE (16 weeks)
2. Subject objectives: General objectives
   (a) To familiarize the students with the Indian Tax System.
   (b) To acquaint the students with the procedures and practices of
direct and indirect taxes.
3. Job Potential:
   (i) Self Employment: Prepare returns and relevant documents
      for small traders, small industries and people engaged in small
      and medium business, necessary under direct and indirect tax
      law.
   (ii) Wage Employment: Junior level positions in the various

[Signature]
Asst. Registrar (Acad-I)
University of Rajasthan
JAIPUR
organisations such as:
(a) Practising chartered Accountant firms.
(b) Business Houses.
(c) Industrial undertakings and establishments.
(d) Sales Tax and Income tax departments.
(e) Custom and Excise departments.
(f) Accounts departments of various central, state, local and
government societies etc.

4. (i) This cannot go with Science subjects.
(ii) It can go with commerce (B.Com. Pass).
(iii) It can go with B.A., provided a student has done 10+2 with
accounting and business studies of Commerce.

5. (i) Contents:
(a) Syllabus (Theory & Practical - enclosed).
(b) Business Lab should be equipped with the following:
   (i) All Bare Acts related to direct and indirect taxes and various
tax forms/returns documents.
   (ii) Reference Books.
       1. Palkiwala: Income Tax
       2. Chaturvedi & Pathisana: Income Tax
   (iii) Text Books:
       1. Singhania: Direct Taxes
   (iv) Journals:
       1. The Institute of Chartered Accountants
       2. Central Excise Law System
       3. Taxman.

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

(v) On the Job Training (After 1 year):
Proper training should be given to students, to prepare
various returns/forms/documents etc. related to Income
Tax and Sales Tax/Excise duty to enable the students be
acquired necessary skills so that they can prepare these
documents independently. Students can be taught for the
purpose of training with local industrial houses, Excise and Custom departments; Income and Sales tax departments, and practising firms of the Chartered Accountants.

(vi) On the job Training (After 2nd years):
Students should be prepared for practical training with the organisations as suggested in (ii). Students can prepare the necessary documents/returns/forms, etc. related to direct and indirect taxes.

6. Unit cost for 30 students:
   (a) Building as per norms of the UGC.
   (b) Rupees one lakh for books, journals and equipments.

7. Modalities of Examination and Evaluation:
   (a) Weightage between theory and practicals should be 70% and 30% respectively.
   (b) Continuous evaluation: Assignments, surprise test quiz.

Paper-1: INDIRECT TAX—PROCEDURE & PRACTICE
Max. Marks: 100  3 hrs. duration  Min. Marks: 36

Section-A

1. Nature of meaning of Central Excise—Excise and Central Excise:
   Distinction between Central Excise duties and Customs, Sales Tax. Octori duty.
   Basis of Excise Duty: Specific duty, advalorem duty, levy of slabs.
   Leviable: on what duty is leviable and who is liable to discharge the duty liability.
   Kinds of excise duty: Basic additional duty of excise, special duty.

2. Organisation of Central Excise in India Administrative operational authorities.

   Important terms and definitions, Assessee, Assessable value, excisable goods, manufacture, manufacturer.

Section-B

4. General procedure under Control Excise:
   A. Registration for Central Excise—Purpose and procedure there
of, exemption from registration, filling and declaration for claiming exemption, forms of application for registration and filing and filing of the same.

B. Classification lists—filling and submission of classification lists and its approval. Form—1: Classification lists of excisable goods provided.

C. Price lists—When prior approval of price lists required, when submission of price lists not required; submission of price lists under Part-I and Part-VII. Valuation of excisable goods—Items included and excluded in the value.


5. Clearances: Types of clearances:
Clearances of excisable goods under physical control; self removal procedure; compounding scheme; clearance of non-excizable goods; removable of goods for home consumption; removal of goods for exports.

(i) Removal of goods for home consumption.
(a) Clearance under physical control—making an application under Form No. ARI to Circle Inspection before removal of goods.
Preparation of TR6 and depositing the duty, removal of excisable goods under GP I.

(b) Removal of goods under compounded levy scheme.
Application for exercise of this option.

(c) Self removal procedure applicability and its salient features—Record based control and production based control.
Deposit of excise duty under challan TR 6.

(d) Clearance of non-excizable goods.

(ii) Removal of goods for export:
Export of excisable goods, excise concession in case of exporter. Types of exporter.
Export of excisable goods under claim for rebate, export under bond and procedures thereof. Form No. A4 and A4A.
Section-C

CENVAT

What is CENVAT, Salient features of CENVAT.
CENVAT declaration for claiming CENVAT.

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

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

Return:
Periodical/Quarterly Return of material used.
For obtaining excisable goods for special industrial purposes without payment of whole or part of the duty and state the nature and quantity of such goods used for finalized products, monthly returns.

Paper-II: INDIRECT TAX-II: PROCEDURE & PRACTICE
Max. Marks: 100 3 hrs. duration  Min. Marks: 36

Section-A

1. Role of customs in international trade.
2. Organisation of customs in India—administrative and operational authorities.
   Important terms and definitions:
   Assessable value; baggage; bill of entry; bill of exports suitable goods; duty exporter; foreign going vessel; aircraft goods; import; import manifest; importer; prohibited goods; shipping bill; stores; bill of loading; export manifest; D0S; FAS; CIF; GATT; Letter of Credit.

Section-B

4. Kinds of duties—basic, auxiliary, additional or counter moving.
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Basis of levy—ad alocrem, specific duty's.
5. Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.
6. Import of goods: Free import and restricted import; types of restricted import—prohibited goods, canalised goods; import against licensing. Types of import; import of cargo, import of personal baggage, import of stores.
Import of cargo. (a) import by land, sea or air route. (b) by post.
Clearance procedure—for home consumption, for warehousing exbond clearancy.

Section-C

7. Steps and documents to be prepared and filed, viz. bill of entry—
   - Form No. 22 bill of entry for home consumption
   - Form No. 23 bill of entry for warehouse
   - Form No. 24 shipping bill for expound clearance for home consumption and other accompanying document
   - Clearance procedure for import by post
   - Clearance of baggage; import of baggage: meaning and kinds of baggage, rules and procedure of import thereof; general passenger, tourist passenger and transfer of residence passenger.
   - (Form No. 37: for baggage declaration)

8 Export of goods: Free export and restricted exports; types of restricted exports, prohibited exports, canalised exports, exports against licensing. Type of exports: export of cargo, export of baggage, types of exporters: manufacturer exporter and merchant exporter.

Export of cargo: (a) by land, sea and air route
(b) by post.
Clearance procedure: Procedure and filling and filing of relevant documents.
Form No. 94: Shipping bill for export of dutiable goods
Form No. 95: Shipping bill for export of duty-free goods
Form No. 96: Shipping bill for export of duty-free goods exbond
Form No. 98: Bill of Export of dutiable goods
Form No. 99: Bill of Export of duty-free goods
Form No. 100: Bill of Export for export of duty-free goods exbond

Asstt. Registrar (Acad-I)
Duty Drawback: Meaning/Scheme, procedure and documentation thereof.

Form No. 93: Shipping bill for export of goods under claim for duty drawback.

Form No. 97: Bill of export for export of goods under claim for duty drawback.
3. PRINCIPLES AND PRACTICE OF INSURANCE

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

Scheme:

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

Paper I : PROPERTY AND LIABILITY INSURANCE

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

Section-A

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

Section-B

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

Section-C

3. Types of Liability—Insurance Policy: Mandatory Public Liability Insurance

Section-D

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

Section-E

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

**Books Recommended**:

1. Rodda: Property and liability Insurance (Prentice Hall, New Jersey)
2. John Carydon L: Introduction to liability claims Adjusting Cinenati (The National Underwriting Co.)

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

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

<table>
<thead>
<tr>
<th>Max. Marks</th>
<th>100</th>
<th>3 hrs. duration</th>
<th>Min. Pass Marks</th>
<th>36</th>
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**Section-A**

Introduction.

**Section-B**

Superannuation Scheme I.
Superannuation Scheme II.
Superannuation Scheme III.

**Section-C**

Gratuity Scheme

**Section-D**

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

Section-E
Taxation Treatment of Provisions of Retirement Benefit-I.
Taxation Treatment of Provisions of Retirement Benefit-II.
Group Schemes and Data Processing.
Note: Candidates are required to attempt at least one question from each unit and five questions in all.
4. OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Paper-1: OFFICE PRACTICE

Part (A) Theory
Maximum Marks: 75  Duration: 2½ Hrs.

Unit-1. Office Stationery:
- Types of papers and envelopes, control of consumption of papers,
- Ink, typewriting ribbons, carbon papers, pins, clips, erasers etc.
- Issue thereof, stock and stock record.

Unit-2. Duplication Methods:
- Photocopying.

Unit-3. Meeting:
- Notice, Agenda, Physical facilities, quorum, providing Secretarial assistance.

Unit-4. Using Information:
- Working knowledge of making use of information from different sources:

Unit-5. Making travel arrangements:
- Preparing tour programme, railway and air reservation, booking hotel accommodation, filling of form for tour advance, preparing T.A. Bills.

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

Practicals
1. Practice on Operating Following machines:
   i. Duplicator  6 hrs.
   ii. Photocopier 6 hrs.
   Word Processor 20 hrs.
2. Working in the Office:
   - Maintenance of Register
   - Preparation of Notice, Agenda, Resolutions
3. Telephone handling.

Paper-II: Computer Application Theory and Practice

Part-(A) Theory

Maximum Marks: 75
Duration: 2½ Hrs.
Note: Candidates are requested to attempt five questions out of nine questions.


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

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

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


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

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

Part-(B) Practical

Max. Marks: 25

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

This practical will be supervised by the external examiner appointed by the University.
5. ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT

Objectives:
This course is intended to impart knowledge and develop skill among the participants in the field of marketing communication, so as to equip them to manage junior and lower-middle level positions in the fast growing and challenging business areas of advertising, sales promotion, selling and sales management and public relations. The course shall consist of six papers, two each of the three years of under-graduate programme in Indian Universities and other Institutions. The six papers are:
1. Marketing communication-I
2. Advertising I
3. Advertising II
4. Personal selling and salesmanship
5. Management of the sales-force
6. Sales promotion of public relations
All the papers will be handled so as to have practical, orientation, with Indian cases and examples.

Scheme:

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<tr>
<th>Max. Pass Marks</th>
<th>72</th>
<th>Max. Marks</th>
<th>200</th>
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<tbody>
<tr>
<td>Paper-I</td>
<td>3 hrs. duration</td>
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<td>Paper-II</td>
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<tr>
<td>Paper-I : MANAGEMENT OF THE SALES FORCE</td>
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<td>Max. Marks</td>
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<tr>
<td>- Importance of the sales force and its management</td>
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<td>- Functions of Sales Manager</td>
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<td>- Recruitment and selection</td>
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<td>- Training and Direction</td>
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<td>- Motivation and Compensation</td>
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<td>- Appraisal of Performance</td>
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<td>- Sales force—size, organisation of the sales department: Geographic, Product-wise, Market based.</td>
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<td>- Sales planning and Central : Market analysis and sales forecasting. Methods of forecasting sales.</td>
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</table>
- Sales Budget: Importance, process of sales budget, uses of sales budget.
- Sales territory: Considerations in allocation of sales territory.
- Sales quota: Objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota.
- Sales and cost analysis: Uses and methods.

Books Recommended:
1. Stanton and Biskirk: Management of the Sales force (Richard D. Irwin)

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

Books Recommended:
3. JSK Patel: Salesmanship and publicity (Salam Chand & Sons, New Delhi).
6. TOURISM AND TRAVEL MANAGEMENT

Min. Pass Marks: 72

Paper-I 3 hrs. duration 70 Marks
Paper-II 3 hrs. duration 70 Marks

PAPER-I : TOURISM MARKETING

Max. Marks 70 3 hrs. duration Min. Pass Marks 36

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

TOURISM DEVELOPMENT

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

Section-A

Relevant concepts and preaches for effective tourism development
- National Development Council Report on Tourism Development
- National Action Plan, 1992
- New policies on Tourism and its improvisation.
- Destination development
- Substantiable development

Section-B

Man power development needs.

Section-C

Management strategies

Section-D

Tourism policy analysis

Section-E

Tourism legislation - a necessity.

Books Recommended:
1. National Development Council Report
3. Reports of World Tourism Organisation

Paper-II: INFORMATION COMMUNICATION AND AUTOMATION

Introduction:

The course covers techniques of communication, presentation and
collection information DATA. It also includes basic knowledge of computers in Travel fields. The attitude and behaviour the pattern w.r.t. customer services and their expectation profile of visitors from various destinations is part of the study.

- Consumer expectation and services and legislation.
- National Tourism Civil Aviation & Policy
- Information Technology
- Market Research
- Data Collection
- Consortiums of Airlines, Hotel and Wholesalers.
- Practical Training Project Report
7. FOREIGN TRADE PRACTICES AND PROCEDURES

Subject title: FOREIGN TRADE PRACTICES AND PROCEDURES

Subject Objectives:

1. To familiarise the students with the basic principles of foreign trade and the environment in which foreign trade takes place.

2. To familiarise the students with the position of India's foreign trade, import and export policies and various export promotion measures adopted by the Government.

3. To familiarise the students with the nature and scope of International marketing as also the four Ps of international marketing.

4. To familiarise the students with the various methods and procedures of foreign-trade financing, foreign exchange rates, costing and pricing for exports and the various institutions involved in export finance.

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

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

Job potential:

1. Self-employment—can start an export business either singly or in partnership with fellow students can take.

2. Can take up employment in exporting firms, banks, insurance companies or with freight forwarders.
3. (i) Permissible combination of subjects:
   (ii) Pre-requisites of admission:
   10 + 2 preferably with Economics or Commerce.

**Paper I: SHIPPING AND INSURANCE PRACTICES AND PROCEDURES**

**Objectives:**

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

**SECTION-A**

- Role of shipping, liners and tramps, bills of lading and Charter Party
- Determination of freight
- Containerization and other developments

**Periods**

- 4
- 2
- 2

**SECTION-B**

- Air transport and procedures involved in the determination of freight and booking of cargo space
- Multi model transport and the procedures involved
- Packing and marking for exports
- Forwarding and clearing agents and their operations

**Periods**

- 3
- 2
- 2
- 3

**SECTION-C**

- Cargo insurance, its importance, basic principles, types of cover, types of losses and determination of premium
- Obtaining a cover and filing a claim

**Periods**

- 8
- 4

**Paper II: FOREIGN TRADE DOCUMENTATION AND PROCEDURES**

**Objectives:**

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

**SECTION-A**

- Need, rationale and types of documents
- Obtaining export and import licences
- Processing an export order

**Periods**

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

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

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

ON THE JOB TRAINING
3 to 4 weeks each at the end of 1 year and at the end of II year
Total: 6 to 8 weeks
A report has to be submitted after the training to be evaluated out
of 100 marks.

Journal: Indian Export Bulletin
Publications of Indian Trade Promotion Organisation

Equipment:
- Overhead Projector, photo-copying machine, VCR with Television set.
- Examination at year end: 7 Marks for each paper
  30% marks for internal evaluation
  10 marks for tests (occasional)
  10 marks of home assignment
  10 marks for class participation

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

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

PAPER I: TOURISM MANAGEMENT

Theory Paper : Max. Marks 70
Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Concept of Entrepreneurship and Management. Corporate From in Tourism Industry.
- Behavioural Issues in Tourism : Guest Host Relationship, Hospitality, Group and Inter group Behaviour, Supervisory Behaviour.
- Managerial Practices in Tourism 1 : Tour operator, Travel Agencies and Public Relations.
- Events Management in Tourism : Reservation & Booking, Strike & Political unrest, missing of language, theft etc.

References :
2. Dougle Foster : Travel & Tourism Management.
4. Medean, Hunger : Marketing Management (Tourism in your business)

PAPER-II: PROJECT REPORT

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

PAPER I : COMMERCIAL BANK MANAGEMENT

Theory Paper : Max. Marks 70
Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

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

Suggested Readings

OR

PAPER I: LEGISLATIVE INSURANCE FRAMEWORK
Theory Paper : Max. Marks 70
Project Report : Max. Marks 30
3 hrs. duration for Theory Paper
- Insurance Act, 1938
- LIC Act, 1956
- Insurance Regulatory & Development Agency Act, 1999
- Ombudsman Scheme
- Income Tax Act, Married Women's Property Act, Contact Act as relevant to the conduct of insurance business.
- Code of conduct in advertisement and publicity area.

References :
3. LIC Act, 1956

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

PAPER I : EXPORT-IMPORT PROCEDURES AND DOCUMENTATION

Theory Paper : Max. Marks 70
Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

- Documentary Framework for Exports and Imports: Registrations of an export firm and licensing regulations; Processing of an export order; Export documents need and types; Overview of various export documents.
- International Business Contracts: Types and formation.
- Payment Terms: Instruments and methods of financing, including documentary credits and collection; Uniform Customs and Practices (UCP) 500.
- Business Risk Coverage: Cargo, credit and foreign exchange risk coverage; Cargo insurance; Role and schemes of ECGC and commercial banks.
- Foreign Exchange Regulations and Formalities.
- Quality Control and Pre-shipment inspection: Concept, scheme and procedures.

Suggested Readings
4. Mahajan M I, Exports: Do it yourself, Snowwhite Publications, Mumbai

PAPER II : PROJECT REPORT AND VIVA-VOCE

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