<table>
<thead>
<tr>
<th>S. No.</th>
<th>Subject/Paper</th>
<th>Duration</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Accountancy &amp; State</strong></td>
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<td><strong>INCOME Taxes</strong></td>
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<td>Paper I: INCOME Taxes</td>
<td>3</td>
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<td>36</td>
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<td></td>
<td>Paper II: Cost Accounting</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<tr>
<td>2.</td>
<td><strong>Business Administration</strong></td>
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<td></td>
<td>Paper I: Company Law and Secretarial Practice</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<td></td>
<td>Paper II: Management</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<tr>
<td>3.</td>
<td><strong>Economic Admin. &amp; Financial Management</strong></td>
<td></td>
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<td></td>
<td>Paper I</td>
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<tr>
<td></td>
<td>Economic Environment in India</td>
<td>3</td>
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<td></td>
<td>Paper II: Elements of Financial Management</td>
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</table>

**Additional Optional Subjects:**

1. **Textile Craft**
   - Paper I
     - 3 30
   - Paper II
     - 3 30 22
   - Practical
     - 6 70 25
   - Submission
     - 70 25

2. **Garment Production & Export Management**
   - Paper I: Fashion and Apparel Design
     - 30 13
   - Paper II: Elements of marketing and Finance
     - 50 18
   - Practical I & II
     - 120 52

**Vocational Subject:**

1. **Computer Application**
   - Paper I: Data Base Management System
     - 3 50 8
   - Paper II: Structured Programming and Computer Graphics
     - 65 20
   - Practical
     - 70
<table>
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<tr>
<th>S. No.</th>
<th>Subject/Paper</th>
<th>Duration</th>
<th>Max. Hours</th>
<th>Min. Hours</th>
<th>Max. Marks</th>
<th>Min. Marks</th>
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<tr>
<td>2.</td>
<td>Tax Procedure and Practice</td>
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<td></td>
<td>Paper I-Direct Tax-I : Procedure and Practice</td>
<td>3</td>
<td>100</td>
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<td></td>
<td>Paper II-Direct Tax-II : Procedure and Practice</td>
<td>3</td>
<td>100</td>
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<td>3.</td>
<td>Principles and Practice of Insurance</td>
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<td>Paper I-Fire and Marine Insurance</td>
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<td>Paper II-Insurance Finance and Legislation</td>
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<td>4.</td>
<td>Office Management and Secretarial Practice</td>
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<td></td>
<td>Paper I-Office Practice and Office Procedure</td>
<td>3</td>
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<td></td>
<td>Paper II-Typewriting and Shorthand Theory</td>
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<td></td>
<td>35</td>
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<tr>
<td></td>
<td>Practice</td>
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<td>5.</td>
<td>Advertising Sales Promotion and Sales Management</td>
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<td>3</td>
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<td></td>
<td>Paper II-Personal Selling and Salesmanship</td>
<td>3</td>
<td>100</td>
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<td>6.</td>
<td>Tourism and Travel Management</td>
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<td>Paper I-Tourism Marketing</td>
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<td>Paper II-Travel Agency, Tour Business and Accommodation</td>
<td>3</td>
<td>100</td>
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<td>7.</td>
<td>Foreign Trade Practices and Procedures</td>
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<td></td>
<td>Paper I-Elements of Export Marketing</td>
<td>3</td>
<td>100</td>
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<td></td>
<td>Paper II-Foreign Trade Financing and Procedures</td>
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<td>8.</td>
<td>Tourism</td>
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<td></td>
<td>Paper I: Tourism Services</td>
<td>3</td>
<td>70</td>
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<td></td>
<td>Paper II: World Tourism</td>
<td>3</td>
<td>70</td>
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<tr>
<td>9.</td>
<td>Principles and Practice of Banking and Insurance</td>
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<td></td>
<td>Paper I: Rural Banking</td>
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<td>70</td>
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<td></td>
<td>Paper II: Insurance Management</td>
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<td>70</td>
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<td>10.</td>
<td>Foreign Trade Procedures</td>
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<td>Paper I: Elements of Export Marketing</td>
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<td></td>
<td>Paper II: Foreign Trade Financing and Procedures</td>
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</tbody>
</table>
UG SYLLABUS

B.COM (PASS COURSE) Part – II

EXAMINATION 2016

Economic Administration and Financial Management

Scheme of Examination

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

<table>
<thead>
<tr>
<th>Division</th>
<th>Percentage</th>
<th>Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Division</td>
<td>60%</td>
<td>of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together</td>
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<tr>
<td>Second Division</td>
<td>48%</td>
<td></td>
</tr>
</tbody>
</table>

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

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

Paper I

1. INCOME TAX

Max. Marks. 100

Time: 3 hours.

Min. Marks 36

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

Unit - I
Introduction of Income Tax including Residential Status.

Unit - II
Income from Salaries, Income from House Property.

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

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

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

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

Books Recommended:

3. S. Sundaram: Law and Practice of Income Tax in India.

[Signature]

19.9.15

Asstt. Registrar (Acadm-I)

University of Rajasthan
SAIPUR
B.Com. Part II (Pass Course)

Paper II
Cost Accountancy

Time: 3 hours. 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 from each unit with an internal choice (either/or).

Unit – I

Unit – II

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

Unit – IV

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

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

Books Recommended:
1) Jain, Khandelwal, Pareek - Cost Accounting (Hindi & English)
2) Saxena, and Vashist - Cost Accounting
3) B.K. Bhar - Cost Accounting
4) Agarwal and Chaturvedi - Cost Accounting (Volume I & II)
B.COM. Part IIInd (Pass Course) (2015-16)

Paper I  Company Law and Secretarial Practice
Paper II  Management
B.COM. Part IIInd (Pass Course)

Paper I Company Law and Secretarial Practice

Unit I

Unit II

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

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

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

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

Note: All Provisions as per Companies Act, 2013.

Books Recommended:

1. अर. सी. अपराधी एवं एन. एस. कॉपी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एच.एम. जूडल एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar: Secretarial Practice.
5. N.D. Kapoor: Company Law.
7. Awatar Singh: Company Law
8. गांधी, साबना : कम्पनी अधिनियम एवं सचिवीय पद्धति (सेना बुक हिंदी, जयपुर)
9. शामी, जोशी, श्रीनाथ : कम्पनी अधिनियम (अजल्लेस बुक कम्पनी, जयपुर)
B.COM. Part IIInd (Pass Course)

Paper II  Management

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

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

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

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

Unit V-
Books—Recommended:

4. Richard, Hidman Tuwence P. Hogan and John Wholipan: Modern Business Administration
5. S. Sarlekar: Business Management.

7. जेजी. शिल्प : प्रबंध, अतिमेंद्र गुरु कामनी, जयपुर
8. P. Subba Rao: Management—Theory and Practice, HPH.
Time : 3 hours.  
Min. Marks 36  
Max. Marks : 100

PAPER – I

ECONOMIC ENVIRONMENT IN INDIA

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

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

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

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

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

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

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

Main features of Indian population and current population policy.

Books Recommended

1. सूचना एवं सुधार : भारतीय अर्थव्यवस्था
2. एण. अरवंश : भारतीय अर्थव्यवस्था
3. विकासशील नागरिकता : भारतीय अर्थव्यवस्था
4. नृता, चामी : भारत में आर्थिक परिवर्तन
5. Rudra Dutt and Sundaram : Indian Economy
7. आर्थिक गतिविधियाँ
8. भारत
9. Swami, Gupta : Economic Environment in India
10. N.D. Mathur : Economic Environment in India, Shivam Book House (P) Ltd., Jaipur
PAPER – II

ELEMENTS OF FINANCIAL MANAGEMENT

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


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


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

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


Management of Cash and Marketable Securities.

Unit-V Receivables and Inventory Management.

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

Books Recommended

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

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

SCHEME: B.A PART-II

<table>
<thead>
<tr>
<th>Duration</th>
<th>Max mark</th>
<th>Min mark</th>
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<tr>
<td>Paper-I</td>
<td>3Hrs</td>
<td>30</td>
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<tr>
<td>Paper-II</td>
<td>3Hrs</td>
<td>22</td>
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<tr>
<td>Paper-I</td>
<td>6Hrs</td>
<td>35</td>
</tr>
<tr>
<td>Paper-II</td>
<td>6Hrs</td>
<td>25</td>
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3. Submission:

| Paper-I | 35 |
| Paper-II| 25 |

**Syllabus (Theory):**

**Paper-I:** **Weaving Theory**:

- Yarn numbering system (Indirect and Direct)
- Yarn Twist, Balance of fabric
- Methods of fabric construction
- Types of loom- Shuttle & Shuttle less
- Preparation of Warp and Weft for weaving
- Draft, Peg plan, Weave, Repeat, Design
- Derivatives of Plain weave- Rib and Basket
- Derivative of twill weave- Regular, Irregular, Left hand, Right hand,
  Pointed and curved twill
- Fabric defects, Selvedge, Types of Selvedge's
Paper-II: Dyeing Theory:

Types of fabric finishes: Mechanical & Chemical

Stages of Dyeing (fibre, yarn & fabric)

Wool dyeing and silk dyeing

Dyeing machines- Jigger and Winch dyeing machine

Difference between dyeing and printing

Steps of printing- preparation of cloth & colour

Methods of Direct printing- Block & Roller printing

Thickeners and types of thickeners

Practical (Paper-I&II)

1. Batik (samples)

2. Weaves samples using coloured paper stripes

3. Block printing (samples)

4. Stencil printing (spray)

5. Concept of resist and discharge printing

Design development for practical:

Table cover, pillow cover, using block printing.
THEORY PAPER-I
Fashion and Apparel Design

B.A./B.COM. MM- 30  HRS-3
B.SC.  MM- 50

SECTION -A
TRADITIONAL COSTUMES
1. Study of traditional costumes of various regions of India.
2. History of costumes of Indian civilization.
3. Brief knowledge of world costumes: French, German, Greek, European.

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

SECTION -C
DESIGN
8. Classification of design – structural and decorative.
9. Elements and principles of design.

References:
3. Doonga Ji S. and Deshpande Y. - basic process of clothing construction.
References:
1. Srivastav and Aggarwal: Vipdan Prabandh.
4. Daver, R. S.: Salesmanship and Publicity.

B.Sc./B.A./B.Com. Part II
Practical – I
Apparel Designing

B.A./B.Com. - M.M. 60
B.Sc.-M.M. 25
HRS.-4

1. Colour which is used in a solid one and colour scheme.
2. Introduction to eight head theory and stick figure 9.5", 10.5".
3. Developing an adult croquis from block figure.
4. Draping of garments on croquis (at least 8 sheets) using different colours schemes and occasions.
5. Preparation of a portfolio.

B.Sc./B.A./B.Com. Part II
Practical – II
Clothing Construction

B.A./B.Com. - M.M. 60
B.Sc.-M.M. - 25
HRS.-4

1. Pattern making:
   i) Childs basic block and sleeve block.
Relational database management systems. Why to use them and where.
Data Description Language, Data Manipulation Language and Data Control Languages.

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


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

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

System management, User management, Security considerations.

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

Development of a business application in RDBMS.

Paper-II: Structured Programming and Computer Graphics:


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

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

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

Practical
Development of a business application using C.

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

Creation of fonts.

Managing a Microsoft Windows session. Creating group and program items under windows. Turning windows for a computer system.
SUBJECT

1. COMPUTER APPLICATIONS

Max. Marks

Com.

Paper I: Data Base Management System

50

Paper II: Structured Programming and Computer Graphics

Practical Programming Laboratory.

On-the-Job training (4 Weeks)

65

The duration of these papers will be 3 hours.

Paper 1: Data Base Management System

(b) To acquire the students with the procedure and practice of direct and indirect taxes.

3. Job Potential:
   (i) Self Employment:
       Prepare returns and relevant documents, for small traders, small industries and people engaged in small medium business, necessary under direct and indirect tax law.
   (ii) Wage Employment:
       Junior level portions in the various organisations such as—
       (a) Pursing Chartered Accountant firms.
       (b) Business Houses.
       (c) Industrial undertakings & establishments.
       (e) Custom and Excise departments.
       (f) Accounts departments of various Central, State, Local self Government departments of various Central, State, Local self Government, Societies etc.

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

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

Note: In addition to the above books the new text books should be prepared on the lines of the prescribed syllabi.

(ii) On the Job Training (After 1st year)—
       Proper training should be given to students, to prepare various returns, forms, etc related to Income Tax and Sales Tax. Excise duty to enable the students to acquire necessary skills so that they can prepare these documents independently. Students can be attached for the purpose of training with local industrial excise and custom departments, income and sales tax departments and practising firms of the Chartered Accountants.
(iii) On the Job Training (After 2nd year)—
Students should be attached for practical training with the organisation as suggested in (ii). Students can prepare the necessary documents/returns/forms etc. related to direct and indirect taxes.

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

6 Modalities of examination and evaluation.
(a) Weighage between theory and practicals should be 70% and 30% respectively.
(b) Continuous evaluation - Assignment surprise test quiz.

Paper-I: Direct Tax-I, Procedure and Practice
Max. Marks 100 3 hrs. duration Min. Pass Marks : 36

Section-A


2. Income Tax Authorities.

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

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

Section-B

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

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

Employers Obligations:

Stage-I: Certificate to be issued to the recipients - filing and issue of the various TDS forms (26, 16A and 16B)

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

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

Recipients Obligations:

A. To obtain TDS certificate from payer, filling and filing of relevant certificates for lower or no deduction of tax at source, (Form No. 13C, 14, 14B, 15, 15A, 15AB, 15B, 15D, 15E, 15F, 15G, 15H, 15I)
2. TAX PROCEDURE AND PRACTICE
MODEL FOR PREPARATION OF OUTLINE OF COURSES

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

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

7. Advance Tax - who is liable to pay advance tax, computation of advance tax, installment and due date of Advance Tax, Interest Payable by the assessee. Filing of challan and deposit of Advance Tax.

8. Self Assessment Tax - Filing of the challan and depositing of the tax there of, interest under self-assessment.

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

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

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

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

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

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

Section-A: Wealth Tax


2. Wealth Tax Authorities.

3. Important terms and definitions - valuation date, assessment year, meaning of Assets. net-wealth, deat deemed assets, exempted assets.


5. Return of Wealth tax, limit for filing return, filling and filing of return of Wealth under Form A & B.

6. Assessment and Post Assessment Procedure in brief.

Section-B: Income Tax

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

Section-C

Post Assessment Procedure:


9. Rectification of mistake (s).

10. Appeals and revision: When an assessee can file appeal, appellate authorities, procedure for filing appeal, filling and filing of form No. 35, Form No. 36. Time limit for filing appeal. Revision by Income Tax Commissioner.

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

Tax clearance certificate and exemption certificate. Procedure and filling and filing of Form No. 31.
3. PRINCIPLES AND PRACTICES OF INSURANCE

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

Paper-I - Fire and Marine Insurance
Max. Marks 100 3 hrs duration Min. Pass Marks 36

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

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

Section-C - Marine Insurance Contract

Section-D

Suggested Books
1. Rodder: Marine Insurance (Prentice Hall, New Jersey)

Note: Candidates have to attempt at least one question from each section and five questions in all.
Paper-II - Insurance Finance and Legislation

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

Section-A

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

Section-B

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

Section-C

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

Section-D

A Brief study of Indian Insurance Act, 1938

Suggested Books:

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

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University of Rajasthan
4. OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Paper-I: Office Practice and Office Procedure

hrs. duration: Max. Marks 100
Min. Pass. Marks: 30

(Candidates are required to answer five questions out of nine questions.
All questions carry equal Marks)

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

1) Theory
   Max. Marks: 35 Marks
   Duration: 1½ hrs.
(Candidates are required to answer five questions out of eight questions.
All questions carry equal marks)

(B) Practice
Max. Marks 65 Marks
(i) Speed Test (Typewriting) 25 Marks
Speed Hindi 30 w.p.m.
English 35 w.p.m.

(ii) Shorthand dictation:
Duration 5 minutes Speed: English 80 w.p.m
Hindi 60 w.p.m

Transcription in typewriting 30 minutes

Max. Marks 40 Marks

PAPER-I : OFFICE PRACTICE AND OFFICE PROCEDURE

Unit-1
Office: meaning, functions, importance, concept of an organisation, centralisation vs decentralisation of office services. Principal departments of a modern office - correspondence, typing and duplicating, filing, mailing, general office.

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

Unit-2 Office Appliances and Machines
A study of various types of commonly used appliances and machine - duplicator, accounting mechanism, calculator, addressing machines, punch card machine, franking machine, weighing and folding machine, sealing machine, dictaphone, cheque protector, cash register, coin sorter, time recorder and other machines.

Units-3 Modern Office Machines:
Photocopier, Computer, Word processor, Scanner. Their operation and use in the office set up. Introduction of computer-importance, history and types of computers, computer hardware and software, computer operation.

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

Unit-4 Mailing Department
Meaning and importance of mail, centralisation of mail, handling of work-its advantages, mail room equipment, sorting table and racks, letter openers, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

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

Unit-5 Office Correspondence:


Assisting Visitors:

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

Practicals:

Office Practice:

1. Filing and Indexing:

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

2. Drafting of the following (on the basis of actual information)
   - Application for a job
   - Appointment letter
   - Letter of order
   - Interview letter
   - Letter of enquiry
   - Office Notes
   - Issue order
   - Issue of Tenders

3. Recording of inward/outward mail.

PAPER II: TYPEWRITING AND SHORTHAND IN HINDI

Unit-1: Carbon Manifolding

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

Unit-2: Stencil Cutting and Duplicating

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

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

Unit-3: Electric and Electronic Typewriters

Importance and use of Electric typewriters Advantages of Electric Typewriter.

Salient features of Electronic typewriters.

Unit-4: Correspondence

- business
- official

(A) Shorthand in Hindi (Theory)

Unit-1: Extended use of certain Consonant:

- The Aspirate, tick and dot 'H'
- Downward and upward 'R' upward 'sh'
Compound Consonants, Medical Semi-circles.

Unit-2: Halving and doubling Principle:
- Halving - general principles and their exceptions. Use of halving principle in phrasingography.
- Doubling - general principles and their exceptions. Use of doubling principle in phrasingography.

Unit-3: Prefixes, Suffixes, contractions and, Intersections
- Prefixes and Suffixes - meaning and uses. List of prefixes and suffixes. Contractions.
- Intersections - Meaning and uses. List of intersection. Writing of figures in shorthand. Note taking techniques and transcription on typewriter.

(B) Typewriting (Practice)

Unit-1: Carbon manifolding
- Taking out copies with the help of carbon papers. Carrying out corrections on carbon and spreading methods, correction of drafts.

Unit-2: Stencil Cutting and Duplicating
- Stencil Cutting, carrying out corrections on Stencil paper with different methods. Cykostyling.

Unit-3: Electric and Electronic Typewriters
- Practice on above typewriters.

Unit-4: Correspondence
- Typewriting of Business Letters

Shorthand in Hindi (Practice)
1. Practising the use of halving and doubling principles, suffixes, suffixes from text book.
2. Repeated practice of contraction and intersection.
3. Taking dictation of passages for five minutes at a speed of 20 w.p.m. and transcription of the same on typewriter.
4. Taking dictation from tape-recorder.
5. Taking dictation from different voices.
6. Recording class lectures in Shorthand.

Stenography

(A) Theory
- Maximum Marks 35
- Duration 1½ hours
- (Candidates are requested to attempt five questions out of eight questions. All questions carry equal marks.)

(B) Practice
- Maximum Marks 65
  (i) Typewriting in Hindi
    - Speed test
    - Maximum Marks 25
    - Duration 10 minutes
  (ii) Shorthand in Hindi Practical
Maximum Marks: 40

8 minutes

60 words per minute

Speed Hindi

Translation in long hand in 60 minutes.
5. ADVERTISING SALES PROMOTION
AND SALES MANAGEMENT

Min. Pass Marks - 72
Max. Marks - 200
3 hrs. duration
100 Marks
3 hrs. duration
100 Marks

Paper-I
Paper-II
Paper-I: Advertising (II)

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

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

Evaluation of advertising effectiveness. Importance and difficulties.
Methods of measuring advertising effectiveness. Pre-testing and posttesting.
Communication effect. Sales effects.
Regulation of advertising in India. Misleading and deceptive
advertising and false claims.
Advertising agencies. Their role and importance in advertising.
Their organisation patterns. Functions, Selection of advertising agency.
Agency Commission and fee.
Advertising Department. Its functions and organization.

Suggested Readings:
Same as for Paper-II (relevant chapters)

Paper-II Personal Selling and Salesmanship
Max. Marks - 100
3 hrs. duration
Min. Pass Marks - 36

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

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

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

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

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

Selling as a career, advantages and difficulties.

Measures for making selling an attractive career.

Distribution network relationship


Other problems in selling.

Tentative Suggested Readings:

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

B.Com. Part-II
Min. Pass Marks-72
Max. Marks-200

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

Paper-I Tourism Marketing
Max. Marks 70 3 hrs duration Min. Pass Marks 36
Internal Assessment Marks 30 (20 Project report, 10 Viva Voce)

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

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

Section-B

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

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

Section-E

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

Suggested Readings:
3. Doughles Foster : Travel and Tourism Management.

Paper-II Travel Agency, Tour Business and Accommodation
Max. Marks. 100 3 hrs. duration Min. Pass Marks 36

Introduction

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

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

Section-A

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

Section-B

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

Section-C

Accommodation - Types. Organisation and Management.

Suggested Readings:
1. Mcrissen Jone, W : Travel Agents and Tourism.
6. William Cordve: Travel in India.
7. FOREIGN TRADE PRACTICES AND PROCEDURES

Objectives

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

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

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

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

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

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

Job Potential

Self-employment can start an export business either singly or in partnership with fellow students. Can take up export documentation work for others.

Can take up employment in exporting firms, banks, insurance companies or with freight forwarders.

(i) Permissible combination of subjects:


B. Com. - With any subject.

(ii) prerequisites of admission

10 + 2 preferably with economics or commerce.

Paper-I Elements of Export Marketing

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

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

**Books:**

1. Export Management by TAS, Balagopal
3. International Marketing Management by Varsney and Bhattacharyya.

**Paper-II Foreign Trade Financing and Procedures**

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

<table>
<thead>
<tr>
<th>Unit I</th>
<th>Periods</th>
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<tr>
<td>Export payment Terms including letters of credit and their operation</td>
<td>4</td>
</tr>
<tr>
<td>Pre-shipment and post-shipment finance</td>
<td>4</td>
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<tr>
<td>Import finance and letter of credit and operation there of</td>
<td>5</td>
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<table>
<thead>
<tr>
<th>Unit II</th>
<th>Periods</th>
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<tr>
<td>Role of Banks in foreign trade finance</td>
<td>1</td>
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<tr>
<td>Obtaining ECGC Policy and filing claims</td>
<td>5</td>
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<tr>
<td>Obtaining long term export credit from EXIM Bank</td>
<td>3</td>
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<table>
<thead>
<tr>
<th>Unit III</th>
<th>Periods</th>
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</thead>
<tbody>
<tr>
<td>Costing and Pricing for exports</td>
<td>6</td>
</tr>
<tr>
<td>International capital markets, foreign exchange rates, exchange fluctuations and obtaining forward cover</td>
<td>6</td>
</tr>
</tbody>
</table>

**Books:**

1. Finance of Foreign Trade by Keshikamat
2. Finance of foreign Trade by G.S. Lall.
8. TOURISM

PAPER I : TOURISM SERVICES

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

3 hrs. duration for Theory Paper

- Tourism infrastructure : Travel & Transport, Accommodation, Food, Beverage and Catering, Entertainments & Shopping.
- Development of means of travel & transport : Road, Rail, Water and Air transport. Role of Air India in Tourism Promotion, travel agencies and tour operator, place on wheel (POW).
- Accommodation : Form of Accommodation Hotel (Star 8 Non-Star) Motels, Palaces, Heritage Hotels, Guest House, Dharmshalas etc. Hospitality.
- Catering and Food Beverages : Important Indian Cuisines and Food beverage in the different part of the country Hygienic and Nutritious Food. Coffee House & Cafe.
- Tourist Guide and Escorts : City Tour, Mountain Guide, Sherpa Street Guide

References :
1. Riceline J.R. Brent : Travel and Tourism Hospitality

PAPER II : WORLD TOURISM

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

3 hrs. duration for Theory Paper

- World Tourism organisation (WTO) : Objectives & Functions of WTO, Regional offices and operation of WTO. Working of Pacific Area Travel Association (PATA) Travel Corporation of India (TCI).
- World Travel Agency SITA. Operation of SITA. Challenges Faced
Tourism Development in South East Asia: Singapore, Malaysia, Thailand, Nepal, Cambodia.
- Tourism Promotion on Japan.
- Tourism Development in Greece, Spain, Italy, Germany, Australia, France and United Kingdom.

References:
9. PRINCIPLES AND PRACTICE OF BANKING AND INSURANCE

APER I : RURAL BANKING

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

hrs. duration for Theory Paper

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

References :
3. NABARD, Annual Reports.
PAPER II : INSURANCE MANAGEMENT

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

3 hrs. duration for Theory Paper

Introduction : Savings and investment schemes like shares, units, capital markets, mutual funds, etc. vis-a-vis insurance; Tax benefits under insurance policies; Life cycle needs including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis-a-vis chargeable premium, and coverage.

Computation of Premiums/Bonuses : Premium calculation including rebates, mode rebate, large-sum assured polices rebate, Extra premium; Under premiums; Computation of benefits, Surrender value; Paid-up value.

Insurance Documents : Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; Other insurance documents related to receipt.


Options and Guarantees
Group Insurance and Pension Plans
Health Related Insurance

Suggested Readings
5. Vinayakam N., Radhaswamy and Vasudevan SV : Insurance-Principles and Practice, S. Chand & Co., New Delhi
10. FOREIGN TRADE PROCEDURE

PAPER I : ELEMENTS OF EXPORT MARKETING

Theory Paper : Max. Marks 70
Project Report : Max. Marks 30
3 hrs. duration for Theory Paper
- Role of exports, scope of export marketing and why should a firm export.
- Selection of Export Products.
- Selecting export markets.
- Direct and indirect export and role of export houses.
- Channel selection and appointment of agents, agency agreement and payment of agency commission.
- Promotion abroad, use of mailing lists, advertisement abroad and participation in trade fairs and exhibitions.
- Legal aspects of export contract including INCO terms.
- Arbitration and settlement of disputes.

Books :

PAPER-II : FOREIGN TRADE FINANCING AND PROCEDURES

Theory Paper : Max. Marks 70
Project Report : Max. Marks 30
3 hrs. duration for Theory Paper
- Export payment terms including letters of credit and their operation.
- Pre-shipment and post-shipment finance.
- Import finance and letters of credit and operation.
- Role of Banks in foreign trade finance.
- Obtaining ECGC Policy and filing claims.
- Obtaining long term export credit from EXIM Bank.
- Costing and Pricing for exports.
- International capital markets, foreign exchange rates, exchange fluctuations and obtaining forward cover.

Books :
1. Keshkamat, Finance of Foreign Trade. G.S. Lall, Finance of Foreign Trade
2. मंदिरा, वै. के. : अंतरराष्ट्रीय व्यापार एवं नित्य, ग्यालिक एण्ड कम्पनी, जयपुर.