## Distribution of Marks

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the 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; Business Statistics</strong></td>
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<td></td>
<td>Paper I – Income Tax and Practice</td>
<td>3</td>
<td>100</td>
<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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<td>2.</td>
<td><strong>Business Administration</strong></td>
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<td>Paper I – Company Law &amp; Secretarial Management</td>
<td>3</td>
<td>100</td>
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<td>Paper II – Management</td>
<td>3</td>
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<td>3.</td>
<td><strong>Economic Admin. &amp; Financial Management</strong></td>
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<td>Paper I - Economics Environment in Rajasthan</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
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<td></td>
<td>Paper II – Element of Financial Management</td>
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</tbody>
</table>

### Additional Optional Subject

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

2. **Garment Production & Export Management**
   - Paper I – Fashion and Apparel Design                                      | 30| 30         | 13             |
   - Paper II – Element of Marketing and Finance                               | 50| 50         | 18             |
   - Practical – I & II                                                       | 120| 120       | 52             |

### Add on Subject

1. **Computer Application**
   - Paper I – Data Base Management System                                       | 3 | 50         | 8              |
   - Paper II – Structured Programming and Computer Graphics                      | 65| 65         | 29             |
   - Practical                                                                  | 70| 70         | 75             |
<table>
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<tr>
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<tr>
<td>2.</td>
<td><strong>Tax Procedure and Practice</strong></td>
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<tr>
<td></td>
<td>Paper I-Direct Tax-I : Procedure and Practice</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<td></td>
<td>Paper II-Direct Tax-II : Procedure and Practice</td>
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<td>3.</td>
<td><strong>Principles and Practice of Insurance</strong></td>
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<td>Paper I-Fire and Marine Insurance</td>
<td>3</td>
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<td></td>
<td>Paper II-Insurance Finance and Legislation</td>
<td>3</td>
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<td>4.</td>
<td><strong>Office Management and Secretarial Practice</strong></td>
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<td></td>
<td>Paper I-Office Practice and Office Procedure</td>
<td>3</td>
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<td>36</td>
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<td></td>
<td>Paper II-Typewriting and Shorthand Theory</td>
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<td>35</td>
<td>36</td>
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<td>Practice</td>
<td>-</td>
<td>65</td>
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<td>5.</td>
<td><strong>Advertising Sales Promotion and Sales Management</strong></td>
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<td>Paper I-Advertising (II)</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<td></td>
<td>Paper II-Personal Selling and Salesmanship</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<tr>
<td>6.</td>
<td><strong>Tourism and Travel Management</strong></td>
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<tr>
<td></td>
<td>Paper I-Tourism Marketing</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<tr>
<td></td>
<td>Paper II-Travel Agency, Tour Business and Accommodation</td>
<td>3</td>
<td>100</td>
<td>36</td>
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<td>7.</td>
<td><strong>Foreign Trade Practices and Procedures</strong></td>
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<td></td>
<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>

**Other Subjects:**
- Tourism
- Principles and Practice of Banking and Insurance
  - Paper I: Rural Banking
  - Paper II: Insurance Management
UG SYLLABUS

B.COM (PASS COURSE) Part – II

EXAMINATION-2013

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

PAPER - I

INCOME - TAX LAW AND PRACTICE

UNIT - I  Introduction, Resedential Status and Income from Salaries.
UNIT - II  Income from House Property and Income from Business and Profession.
UNIT - III Income from Capital Gain and Income from Other Sources.
UNIT - IV  Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.
UNIT - V  Assessemement of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

- Singhania and singhania: Student's guide to Income tax, taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Ahuja and Gupta: Direct Taxes.
B.Com. Part II (Pass Course) 2019

Paper II
Cost Accountancy

Time: 3 hours
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. Saxena and Vashist - Cost Accounting
2. B.K. Bhar - Cost Accounting
3. Agarwal and Chaturvedi - Cost Accounting (Volume I & II)
B.COM. Part IIInd (Pass Course) (2018-19)

Paper I  Company Law and Secretarial Practice
Paper II  Management
B.COM. Part II<sup>nd</sup> (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. अभ ने अभाव एव एव सरकारी कम्पनी अधिनियम के अधीन पद्धति
2. एव एव शुल्क एव सहाय अधिनियम के अधीन पद्धति
3. S. A. Sharlekar: Secretarial Practice
4. J.C. Bahl: Secretarial Practice
5. N.D. Kapoor: Company Law.
6. M.C. Kuchhal : Secretarial Practice
7. Avtar Singh: Company Law
8. अभिनियम के अधीन पद्धति (भंडार) द्वारा (कम्पनी अधिनियम, 2013)
9.  पद्धति
B.COM. Part IIInd (Pass Course)

Paper II Management

Unit I


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-

Recommended:

4. Richard, Hatman Tuwence P. Hogan and John Wholipan: Modern Business Administration
5. S. Sarlekar: Business Management.
7. जे.पी. सिंघल, प्रबंध, अजमेरा बुक, कम्पनी, जयपुर
8. P. Subba Rao: Management-Theory and Practice, HPH.
B.COM PART – II  
Paper- I  
Economic Environment in Rajasthan

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


Unit-II Planning in Rajasthan, Rajasthan Budget, Rural Development schemes - Evaluation & Impact of Development programmes; Human development Index; Problems of Rajasthan Economy- Poverty and Unemployment, Panchayati Raj Institutions.

Unit-III Agriculture – Agriculture policy of Rajasthan, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance, Agriculture Insurance, Agriculture productivity, Commercialisation of Agriculture, minimum support price, demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.

Unit-IV Infrastructure Development in Rajasthan: Road, Energy, Water Transport, social Infrastructure-Education, Health, Tourism Development in Rajasthan - Challenges and Prospects, Main Tourist places in Rajasthan, Socio-Economic Impact of Tourism.

Unit-V Industrial Development in Rajasthan – Industrial Policy, Role of cottage and Small industries in Rajasthan, Credit flow to Industrial Sector. 
Rural Finance- Concepts, need and importance, Main source of Rural Finance in Rajasthan, Problems and Prospects of Rural Finance.

Books Recommended:
1. सरदार कृष्ण राव नाथ : भारतीय अर्थव्यवस्था  
2. ए एन अग्रवाल : भारतीय अर्थव्यवस्था  
3. नारायण नाथजी भारतीय अर्थव्यवस्था  
4. Rudra Dutt and Sundaram : Indian Economy  
5. बी.एस. ऑझा : राजस्थान की अर्थव्यवस्था  
6. Mishra and Puri : Indian Economy  
PAPER – II
Elements of Financial Management

Max. Marks : 100


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. संकेत: प्रबंध के भूमिका जाति गुप्ता, मेदिरस्ता, निश्च. 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.
### Scheme: B.A. Part-II

<table>
<thead>
<tr>
<th></th>
<th>Duration</th>
<th>Max mark</th>
<th>Min mark</th>
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</thead>
<tbody>
<tr>
<td>1. Theory: Paper-I</td>
<td>3 Hrs</td>
<td>30</td>
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<tr>
<td>1. Theory: Paper-II</td>
<td>3 Hrs</td>
<td>30</td>
<td>22</td>
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<tr>
<td>2. Practical: Paper-I</td>
<td>6 Hrs</td>
<td>35</td>
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<tr>
<td>2. Practical: Paper-II</td>
<td>6 Hrs</td>
<td>35</td>
<td>25</td>
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<tr>
<td>3. Submission: Paper-I</td>
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<tr>
<td>3. Submission: Paper-II</td>
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<td>25</td>
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</table>

### 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 1

Fashion and Apparel Design

B.A./B.COM.  MM- 30  HR-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
10. Layout of design of fabric in cutting - floral, checks, plaids, lines.

References:
3. Doonga Ji S and Deshpandey R. - basic process of clothing construction.
References:
1. Srivastav and Aggarwal: Vipdan Prabandh.

**B.Sc./B.A./B.Com. Part – II**

**Practical – I**

**Apparel Designing**

B.A./B.Com. – M.M. 60  
B.Sc.-M.M. 25  

- Colour selection and swatch making.
- Introduction to child head theory and stick figure 9.5”, 10.5”.
- Developing an adult croquis from block figure.
- Draping of garments on croquis (at least 8 sheets) using different colours schemes and occasions.
- 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  

1. Pattern making:  
   - it builds basic block and sleeve block.
Relational databases 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 BNF files.

Security considerations in database management systems, Performance improvement in databases.

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

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


Practical

Design of a database for a business application, Design of data entry forms and report 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:

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

Various categories of programming language (BASIC, FORTRAN, 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 packages, Formatting various fonts and character sets, 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 groups, Creating programs, Items under windows, Turning windows for a computer system.
I. COMPUTER APPLICATIONS

SUBJECT

Max. Marks

65

50

Com. Marks

The duration of these papers will be 3 hours.

On-the-job training (4 weeks)

Critical Programming Laboratory

Computer Graphics

Structured Programming and

Data Base Management System

Per I
(b) To acquaint the students with the procedure and practice of direct and indirect taxes.

3. Job Potential:

(i) Self Employment:
Prepare returns and relevant documents for small traders, small industries and people engaged in small medium business, necessary under direct and indirect tax law.

(ii) Wage Employment:
Junior level portions in the various organisations such as—
(a) Partnering Chartered Accountant firms.
(b) Business Houses.
(c) Industrial undertakings & establishments.
(d) Custom and Excise departments.
(e) Accounts departments of various Central, State, Local self Government departments of various Central, State, Local self Government, Societies etc.

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

5. (i) Contents:
(a) Syllabus (Theory & Practicals - enclosed)
(b) Business Law 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 book should be prepared on the lines of the prescribed syllabi.

6. (i) On the Job Training (After 1st year)—
Proper training should be given to students to prepare various returns forms, documents etc, related to Income Tax and Sales Tax. Excise duty to enable the students to acquire necessary skills so that they can prepare these documents independently. Students can be attached for the purpose of training with local industrial excise and custom departments, income and sales tax departments and practising firms of the region.
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.

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

Modalities of examination and evaluation.
(a) Weightage between theory and practicals should be 70% and 30% respectively.

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

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

Section-A


2. Income Tax Authorities.

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

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

Section-B


(a) Tax deducted at source — filing and filing of application 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 shall be issued to the recipients — filing and issue of the various TDS forms (16, 16A and 16B)

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

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

Recipients Obligations:

To obtain TDS certificate from payer, filling and filing of relevant certificates for waiver of deduction of tax at source if necessary.
Subject Title: General Objectives

2. TAX PROCEDURE AND PRACTICE

Model for Preparation of Outline of Courses

(3) To familiarise the students with the Indian Tax System.

Subject Title: Tax Procedure Practice 15 Weeks
Section-C

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


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

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

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

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

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, deet 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


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. 33. Form No. 36. Time limit for filing appeal. Revision by Income Tax Commissioner.
11 Penalties & Procedure: Procedure for imposing penalties, waiver of
property, nature of default and penalties impossible.
Transfer of movable property. Filling and filing of Form No. 37 E.
Form No. 37 G. Form No. 37 I.
Tax clearance certificate and exemption certificate. Procedure and
filling and filing of Form No. 31.
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 - insurers 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

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

Suggested Books

Rodder : Marine Insurance (Prentice Hall, New Jersey)

Winter N. D : Marine Insurance.

Godwen : Fire Insurance.

Cabell H : The Fire Insurance Contract: Indian Policy (The Rough Notes Co.)

Note : Candidates have to attempt at least one question from each section and five questions in all.
Paper-II - Insurance Finance and Legislation
Max. Marks 100 3 hrs. duration  Min. Pass Marks

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 surplus - extra dividend, resdiuary 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:
3. Govt. of India: General Insurance Corporation of India Act, 1956

Note: Candidates have to attempt at least one question from each section and five questions in all.
Duration
Max. Marks
35 MARKS

Theory
All questions carry equal marks.

Typewriting and shorthand in Hindi/English
Candidates are required to answer five questions out of nine questions.

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

Office Practice and Office Procedure
Secratarial Practice
4. Office Management and

1 ½ hrs.
Syllabus: B.Com. Pt.-II

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

<table>
<thead>
<tr>
<th>Language</th>
<th>Speed (w.p.m.)</th>
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<tr>
<td>Hindi</td>
<td>30</td>
</tr>
<tr>
<td>English</td>
<td>35</td>
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</table>

(ii) Shorthand dictation:

<table>
<thead>
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<th>Duration</th>
<th>Speed</th>
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<tbody>
<tr>
<td>5 minutes</td>
<td>English 80 w.p.m.</td>
</tr>
<tr>
<td></td>
<td>Hindi 60 w.p.m.</td>
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</tbody>
</table>

Transcription in typewriting 30 minutes

Max. Marks 40 Marks

PAPER-1: 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 duplicators, accounting machines, calculators, addressing machines, punch card machine, franking machine, weighing and folding machine, sealing machine, dictaphone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Units-3 Modern office Machines:
Photocopyer, 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.

Exterior Mail: Folding of letters, preparation of envelopes, sorting, stamping, entering in letter sent books, or from items.
Unit-5 Office Correspondence:
- Essentials of a good letter, drafting of business letter: enquiry, quotation, order, advice, receipt, payment, trade reference, complaints, circular letters, follows up letters, official letters, semi official.

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

Practicals:
Office Practice:
1. Filing and Indexing:
   Practice in filing and indexing - Alphabetically, 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
   - Interview letter
   - Appointment letter
   - Letter of enquiry
   - Letter of order
   - Office Notes
   - Issue order
   - Issue of Tenders

3. Recording of inward/outward mail.

PAPER II: TYPE WRITING AND SHORTHAND IN HINDI

Unit-1: Carbon Manifolding
Carbon papers and their kinds, carrying out corrections on carbon copies: use of eraser, erasing shield, white correcting fluid, etc. squeezing and spreading, Carbon economy.

Unit-2: Stencil Cutting and Duplicating
Techniques of stencil cutting, correction of errors on stencil papers, use of correcting fluid, graft methods and use of Gum-coated paper method, signatures and lining on stencil paper with the help of sylus pen and backing sheet.

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

Unit-3: Electric and Electronic Typewriters
Importance and use of Electric typewriters, 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 Apostrophe, tick and dot 'H'
Downward 'R' and upward 'R' upward of
Compound Consonants, Medical Semi-circles

Unit-2: Halving and doubling Principle:
Halving - general principles and their exception, use of halving principle in phonography. Doubling - general principles and their exception, use of doubling principle in phonography.

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

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

Unit-4: Correspondence
Typewriting of Business Letters
Typewriting of Official Letters.

Shorthand in Hindi (Practice)
1. Practising the use of halving and doubling principles, suffixes, suffixes from text book
2. Repeated practice of contraction and intersection
3. Taking dictation of passages for five minutes at a speed of 30 w.p.m. and transcription of the same on typewriter.
4. Taking dictation from tape-recorder.
5. Taking dictation from different voices.
6. Recording classroom lectures in Shorthand

Stenography

(A) Theory
Maximum Marks: 50
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) Stenography in Hindi Practical
University of Rajasthan

Maximum Marks 40
Dictation 5 minutes
Speed Hindi 60 w.p.m.
Transcription in Longhand in 60 minutes.

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
5. ADVERTISING SALES PROMOTION
AND SALES MANAGEMENT

Paper I: Advertising (I)
Max. Marks - 200

1. Pass Marks - 72

Paper II:

Max. Marks - 100

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

Evaluation of advertising effectiveness. Importance and difficulties.
Methods of measuring advertising effectiveness. Pre-testing and posttesting.
Communication effects. Sales effects.

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

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

Advertising Department. Its functions and organization.

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

Paper II: Personal Selling and Salesmanship

Max. Marks - 100

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

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

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

Process of effective selling, prospecting, Pre-approach, approach...
presentations and demonstration, handing and objections, closing and sale
past sale activities
importance of the successful sales person with particular reference to
consumer services
Future career, advantages and difficulties
Measures for making selling an attractive career
Distribution network relationship
Reports and documents: Sales Manual, Order book, Cash memo, tour
diary entry and periodical reports
Other problems in selling.

Tentative Suggested Readings:
1. Russel, Beach and Brskrk Selling (McGraw Hill)
2. Sliil, Chadli and Goven Sales Management (Prentice Hall of
India)
3. J.K.S. Patel Salesmanship and Publicity (Sultan
Chand & Sons, N. Delhi)
4. C.A. Kirkpatrick Salesmanship (South Western
Publishing; Indian Reprint by J
Taraporewala, Bombay)
5. Johnson Kutz and Schuing Sales Management (McGraw Hill)
Section-C
Food: Nutrition, Catering.
Liabilities in tourism and other sectors (Travel Agency, Accommodation).
Section-B
For services: Tourism, their marketing, implications, developments, marketing strategies.
The concept of Tourism: Nature, Characteristics and characteristics of tourism.
Section-A
In the media: Print and Electronic.
Packaging of the product, pricing policies and their publicity and advertising.

Introduction
International Assessment Marks 30 (20 Project Report, 10 Viva Voice)
Min. Pass Marks 36
Max. Marks 70
Paper-I Tourism Marketing
3 hrs. duration
3 hrs. duration
3 hrs. duration
Min. Pass Marks 72
Max. Marks-200

6. TOURISM AND TRAVEL MANAGEMENT
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 airlines: International, Domestic, Air taxis, ticketing, cargo, railway - transport operations, the allied business of travel agencies, has been included in the course. A study of tours or accommodations their organizations 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:


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.

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.

Elements of Export Marketing

Actives: To familiarise the students with the nature and scope of
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 of 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 contracts including INCO terms  
Arbitration and settlement of disputes  
(1) Export Management by T.S. Balagopal  
(2) Export Management by S.R. Ullal.  
(3) International Marketing Management by Varsney and Bhattacharya.

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.

Export payment Terms including letters of credit and their operation  
Pre-shipment and post-shipment finance  
Import finance and letter of credit and operation there of  
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.  
(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, Dhamshalas 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.


References :
1. Riclinic 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, Malasiya, Thailand, Nepal, Cambodia.
- Tourism Promotion on Japan.
- Tourism Development in Greece, Spain, Italy, Germany, Australia, France and United Kingdom.

References:
TYPES AND PRACTICE OF BANKING AND INSURANCE

PER 1 : RURAL BANKING

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

Usual 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

3. Life Insurance Corporation Act 1956
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:
2. टॉम, जेके. : अन्तरराष्ट्रीय व्यापार एवं वित्त, मलिक एंड कम्पनी, जयपुर।