UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. Part-III

EXAMINATIONS - 2018
B.Com. (Pass) Course

SCHEME OF EXAMINATION

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

candidates shall be as follows:

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

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

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

CONTENTS

1. Accountancy and Business Statistics
2. Business Administration
3. Economic Administration and Financial Management

Additional Optional Subjects
1. Textile Craft
2. Garment Production and Export Management

Add-on Subjects
1. Computer Applications
2. Tax Procedure and Practice
3. Principles and Practice of Insurance
4. Office Management and Secretarial Practice
5. Advertising Sales Promotion and Sales Management
6. Tourism and Travel Management
7. Foreign Trade Practices and Procedures
8. Tourism
9. Principles and Practice of Banking and Insurance
10. Foreign Trade Procedure
## B.Com Part- III Examination
### Distribution of Marks

<table>
<thead>
<tr>
<th>S.No</th>
<th>Name of the Subject/Paper</th>
<th>Duration Hours</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Accounting &amp; Business Statistics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper-I Auditing &amp; Management Accounting</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td><strong>Paper-II Optional (Any one of the following)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper-II (1) Advanced Accountancy</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (2) Advanced Cost Accounting</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (3) Advanced Business Statistics</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (4) Cost of Management Audit</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (5) Direct Tax</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (6) <strong>Indirect Taxes</strong></td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (7) Compuerized Accounting (For Regular Students only)</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>2.</td>
<td>Business Administration</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper-I Functional Management</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td><strong>Paper-II Optional (Any one of the following)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper-II (1) Advertising &amp; Sales Management</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (2) E-Commerce</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (3) Insurance</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (4) Industrial Laws</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (5) Organizational Behaviour</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>3.</td>
<td>Economics Administration &amp; Financial Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper-I Rural Development &amp; Cooperation</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td><strong>Paper-II Optional (Any one of the following)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper-II (1) Business Budgeting</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (2) Public Economics</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper-II (3) International Finance</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>

### Additional Optional Subjects:
1. Textile Craft
2. Garment Production & Export Management

\[\text{Dy. Registrar (Academic)}\]
\[\text{University of Rajasthan JAIPUR}\]
Add-on Subjects:
1. Computer Application
2. Tax Procedure and Practice
3. Principles and Practice of Insurance
4. Office Management and Secretarial Practice
5. Advertising, Sales Promotion and Sales Management
6. Tourism and Travel Management
7. Foreign Trade Practices and Procedures
8. Tourism
9. Principles and Practice of Banking and Insurance
10. Foreign Trade Procedure
B.Com. Part III (Pass Course)

Paper I
Auditing and Management Accounting

Max. Marks. 100

Time : 3 hours.
Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all 5 questions selecting one question from each unit with an internal choice (either/or).

Unit - I
Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-Keeping Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Type of Audit, Internal Control Measures, Audit Programme.

Unit – II
Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification).
Company Auditor: Appointment, Removal and Remuneration.

Unit - III
Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.
Company Audit, Audit Report and Certificates.

Unit - IV
Capital Structure: Determinants and Theories.
Leverages: Operating, Financial and Combined.

Unit - V

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

2. I.R. Sharma: Auditing
7. M R Agarwal: Management Accounting
8. "Dave: Management Accounting.
B.Com. Part III (Pass Course) 2017-18
Optional Paper-I
Advanced Accountancy

Time: 3 hours

Max. Marks 100

Min. Marks 36

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

UNIT-I

Departmental Accounts.
Branch Accounts including Foreign Branch.

UNIT-II

Investment Accounts.
Royalty Accounts.

UNIT-III

Accounts of Holding and Subsidiary Companies.

UNIT-IV

Amalgamation of Companies (excluding intra company holdings)
Internal Reconstruction (without scheme)

UNIT-V

Liquidation of Companies: procedure, contributories, statement of affairs, deficiency Account, Liquidator and Receivers Final Statement of Account

Double Account System (Excluding accounts of electricity supply companies)

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

Books Recommended:

1. R.I. Gupta; Advance Accounting

2. Shukla, Grover; Advanced Accountancy

3. Agrawal, Sharma; Advanced Accounting

4. Sehgal and Sehgal; Advanced Accounting Vol. II
B.Com. Part III (Pass Course) 2017-18

Optional Paper-II

Advanced Cost Accounting

Time: 3 hours

Max. Marks: 100

Min. Marks: 36

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

Unit-I

Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence. Accounting Treatment and Control of Administrative, Selling and Distribution Overhead, Research and Development Costs. Learning Curve Theory.

Unit-II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting.

Unit-III


Unit-IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing. Production decisions based on Marginal Costing (Make or Buy, Manual or Machine, Key Factor based product mix only)

Unit-V

Marketing decisions and other decisions based on Marginal Costing (Own or lease, repair or replace, now or later, shut down or continue only) Standard Costing (sales & overhead)

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. Maheswari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K.: Principles and Practice of Cost Accounting
3. Saxena and Vashistha: Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratanam P.V.: Costing Adviseer (Kitab Mahal)
5. Ravi M. Kishor: Cost Accounting Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting
B.Com. Part III (Pass Course)
Optional Paper III

Advanced Business Statistics

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
Analysis of time series: Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, Multiple correlation and regression.

Unit - II
Theory of probability. Elementary problems based on permutations and combinations, additive and multiplicative rules. Bayes Theorem:

Unit - III
Theoretical Frequency Distributions: Binomial, Poisson and Normal distribution, Moments & Kurthosis

Unit - IV
Sampling: Meaning, Sample of attributes and variables, Test of significance, large samples and small samples, t-test, and chi-square test.

Unit - V
Analysis of variance: One way and two way classifications, design of experiments. Statistical quality control.

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

Books Recommended:

1. Mathur, Khandelwal, Gupta: Business Statistics
2. Kailash Nath Nagar: Business Statistics
3. S.P. Gupta - Statistical Methods
4. Sancheti & Kapoor - Statistical Methods
B.Com. Part III (Pass Course)
Optional Paper IV
Cost and Management Audit

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
Cost Audit Programme, Cost Accounting Records Rules, Verification of Cost Records and Reports.

Unit - III
Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service, Peer Review.

Unit - IV

Unit - V

Books Recommended
1. Chaudhary D.: Management Audit and Cost Audit,
2. Ramanathan: Cost and Management Audit,
3. Rose T.G.: Management Audit
4. Kamal Gupta: Contemporary Audit
B.Com. Part III (Pass Course) 2017-18
Optional Paper V
DIRECT TAX

Time: 3 hours.
Min. Marks 36

Max. Mark.: Written Exame 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
Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund, Assessment Procedure.

Unit - II
Assessment of Trust
Assessment of Local Authorities.

Unit - III
Assessment of Non-Residents and Representative Assessee.
Advance Ruling, Double Taxation Relief and Foreign Collaboration.

Unit - IV
Assessment of Co-operative Societies.
Inquiries and Prosecutions, Appeal, Revision and Tax Authorities.

Unit - V
Assessment of Companies.

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.

Recommended Books:

1. Singhania V.K.: Direct Taxes
2. Grish Ahuja: Direct Taxes
4. Lakhota R.N.: Assessment of Companies and their Officers
5. Patel & Chaudhary: Wealth Tax, Corporate Tax
B COM Part III (PASS COURSE) SYLLABUS
For session 2017-18
Optional Paper VI
Indirect Taxes

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

Introduction to CST, Inter State Sales, Declared Goods, Registration for Dealer under CST, Computation of Taxable Turnover & Tax Liability under CST, Assessment Procedure.

UNIT-II

Introduction to VAT, Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filling of Returns.

UNIT-III

Introduction, Classification of Goods, Basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

UNIT-IV


UNIT-V

GST: Introduction, Overview, Benefits, Comparison with earlier indirect tax regime. Historical developments, Constitutional aspects and legal framework including CGST, IGST, State and UTGST and compensation to states. Procedure of registration under GST.
B.Com. Part III (Pass Course)  
Optional Paper VII  
COMPUTERIZED ACCOUNTING  
(For Regular Students Only)  
Theory: 50 Marks  
Practical: 50 Marks  
Duration: 3 Hrs.  
Duration: 3 Hrs.  

Unit-I  

Unit-II  
Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting Vouchers, Accounting Voucher Entry.  

Unit-III  
Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventory Vouchers, Inventory Voucher Entry and Invoicing.  

Unit-IV  

Unit-V  
Technological Advantages of Tally: Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.  

PRACTICAL  
Practical: 50 Marks  
Duration: 3 Hrs.  

Note: Computer Practical should cover practical aspects related to the above syllabus. Practical will be conducted by Internal as well as External Examiner. External Examiner will be appointed by the University.  

Recommended Books:-  
2. Namrata Agarwal- Tally, Dream Tech, New Delhi.  
3. Tally, Sridharan, Narmadha Publication.
B.COM. Part IIIrd (Pass Course) (2017-18)

Paper I: Functional Management

Paper II: Optional Paper (Any one of the following)

1. Advertising and Sales Management
2. E-Commerce
3. Insurance
4. Industrial Laws
5. Organizational Behaviour
B.Com Part III-2018
Business Administration
Paper I Functional Management

Unit I

Unit II
Job Analysis, Job Enlargement and Job Enrichment, Training and Development, Performance Appraisal and Merit Rating.

Unit III
Marketing—Meaning, Evolution, Modern Concept, Scope and Importance, Product Planning and Development; Marketing Research; Channels of Distribution; Pricing Policies and Strategies.

Unit IV
Finance Functions; Importance and Scope of Financial Management; Functions and Role of Finance Manager; Financial Planning and Capital Structure; Sources of Finance; Working Capital and its Sources.

Unit V
Meaning, Nature, Scope and Importance of Production Management; Production Process, Production Planning and Control; Quality Control; Product Design and Product Research; Meaning, Scope and Functions of Materials Management; Inventory Planning and Control.
Books Recommended:

2. P. Subba Rao: Essentials of HRM and Industrial Relations
   (Himalaya Publishing House)
3. Butta, E.S.: Modern Production Management
5. Gopal Krishanan and Sonderiam: Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, शर्मा, सुराणा: मानव संसाधन प्रबन्ध (संस्थ बुक हिंदी)
8. जी.एस. सुधा: क्रियात्मक प्रबन्ध (संस्थ बुक हिंदी)
9. महादेव, ईशवाल: विश्लेषण प्रबन्ध के सिद्धांत एवं व्यवहार (संस्थ बुक हिंदी)
10. अग्रवाल, अग्रवाल: वित्तीय प्रबन्ध (संस्थ बुक हिंदी)
11. ईशवाल, सुधा: उद्योग प्रबन्ध (संस्थ बुक हिंदी)
12. ईशवाल, सुधा: सामग्री प्रबन्ध के सिद्धांत एवं व्यवहार (संस्थ बुक हिंदी)
B.COM. Part IIIrd

Paper II Optional Paper

1. Advertising and Sales Management

Unit I
Advertising Concepts; Objectives and Significance of Advertising; DAGMAR Approach; SM Model; Types of Advertising.

Unit II
Advertising Budget, Advertising Campaign Planning; Advertising Message.

Unit III
Advertising Media Planning; Reach, Frequency, Media Scheduling; Factors Affecting Selection of Media; Measuring Advertising Effectiveness; Advertising Agency- Structure and Functions.

Unit IV
Role of Selling in a Planned Economy; Selling as a Career; Qualities of a Salesman; Product Knowledge; Effective Speaking; Customer Relations; Sales Organisation; Recruitment and Selection of Salesman; Training, Motivation, Remuneration of Salesman.

Unit V
Planned Selling Approach- Steps involved; Sales Call; Sales Forecasting, Sales Quotas and Territories; Consumer Psychology; Buying Motives, Control of Sales Operations; Salesman's Reports; Meeting Selling Costs and Sales Cost Control.

Books Recommended:

1. Batra, Myres and Akar: Advertising Management, Prentice Hall of India, New Delhi
3. S. Shyam Prasad & Sumit Kumar: Advertising Management, Ramesh Book Depot, Jaipur

5. आर. एल. नैलाकोट : विक्रय संकेषण एवं विक्रय प्रबंध (रमेश बुक डिपोट)
6. भी. एल. सुभाष : विक्रय संकेषण एवं विक्रय प्रबंध (रमेश बुक डिपोट)
B.COM. Part IIIrd

Optional Paper

2. E-Commerce

Unit I:

Unit II:
Internet and E-Commerce, Networking-LAN, WAN, Business Uses of Internet, WWW, Protocols, Intranet and Internet, Multimedia Application, Hardware and Software.

Unit III:

Unit IV:
Data Warehousing, Client-Server Computing, Data Mining, Website Management - Steps.

Unit V:

Books Recommended:

2. V.D. Dudeja: Information Technology : E-Commerce & E-Business, Commonwealth Publisher, New Delhi
B.COM. Part IIIrd
Optional Paper
3. Insurance

Unit I:

Unit II:
Fire Insurance, Marine Insurance, Life Insurance, Development of Life Insurance in India.

Unit III:

Unit IV:

Unit V:
Liberalisation and Insurance, The Insurance Act, 1938; The Insurance Regulatory and Development Authority (IRDA), Prospects and Challenges in Insurance Sector.

Books Recommended:
B.COM. Part IIIrd

Optional Paper

4. Industrial Laws

Unit I:
The Factories Act, 1948; The Payment of Wages Act, 1936.

Unit II:
The Indian Trade Union Act, 1926.

Unit III:
The Industrial Disputes Act, 1947.
The Payment of Bonus Act, 1965.

Unit IV:
Workmen's Compensation Act, 1923.
Employees State Insurance Act, 1948.

Unit V:
Employee's Provident Fund and Miscellaneous Provision Act, 1952.

Books Recommended:

1. Inderjeet: Labour Laws
2. Sarkar: Labour Laws of India
3. O.P. Gupta: Industrial and Labour Laws
4. Taxmann's Labour Laws
5. शर्मा, स्कलेना, पीर्वाहा: औद्योगिक सन्नियम
6. कुणावल: औद्योगिक सन्नियम
B.COM. Part IIIrd
Optional Paper

5. Organizational Behaviour

Unit I:
Meaning and Concept of Organization Behaviour, Role of OB in Today's Business organization, Challenges and Opportunities, Theories of Organizational Behaviour, Scope of Organisational Behaviour.

Unit II:
Perception, Nature, Importance, Difference between Sensation and Perception; Personality: Meaning, Determinants of Personality, Personality Traits and Types, Values, Attitudes and Job Satisfaction.

Unit III:
Interpersonal Behaviour, Group Dynamics- Meaning, Norms and Role, Types of Groups, Cohesiveness, Dynamics of Informal Group, Team and Team building.

Unit IV:

Unit V:
Meaning, Nature and factors of Organizational Change, Planned Change, Resistance to Change, Change Agent, Concept of Organizational Development, Organizational Development Interventions.

Books Recommended:

Rural Development and Cooperation

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

Unit-I Concept and significance of Rural Development, Strategy of Rural Development; Current issues.


Unit-III Rural Development Programmes: Critical study of Rural Development Schemes: Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.


Unit-V Concept of Co-operation, Principles of Co-operation, An evaluation of cooperative principles and modifications therein from time to time. Co-operation vs Capitalism and Socialism.
Co-operative credit, marketing, consumers housing and industrial cooperatives. State and Co-operation. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

Books Recommended:
1. B.S. Mathur: Co-operation in India
2. R.D. Bedi: Theory History and Practice of Cooperation
3. F.R. Fay: Co-operation at Home and Abroad.
4. स्यू एस माथुर : सहकारिता
5. श्रीमती गुप्ता : सहकारिता के सिद्धांत एवं व्यापार
PAPER – II (1)
Business Budgeting

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

Types of Budgets: Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.


Budgetary Control: Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.

Unit-IV Product and Production Decision: Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production, Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.

Unit-V Project Planning and Feasibility Study: Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.

Books Recommended:
1. Gupta S.P. : Management Accounting
4. अग्रवाल, विजय एवं सुरेशिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर : व्यवसायिक बजटन

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.
PAPER – II(2)
Public Economics

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

Unit-I Nature and scope of Public Economics. Role in augmenting allocative efficiency, distributive justice and economic stability in the economy. Meaning and importance of fiscal policy, current fiscal policy of India.

Unit-II The Principle of Maximum Social Advantage. Public Expenditure, canons and effects on production, distribution and consumption recent trends in public expenditure.

Unit-III Sources of Public Revenue, Taxation – meaning, classification, canons and effects of taxation, Social justice. Taxable capacity : Meaning, concept and classification.

Unit-IV Public Debt : Loan v/s Tax, Debt as a source of development, internal and external debts. Deficit Financing, Non Tax Revenues, Profits from Public Enterprises. Recent Trends in Fiscal Deficit.


Books Recommended:
1. L.N. Nathuramka – कराधान एक सैद्धांतिक विवेचन
2. R.N. Bhargava – Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton – Public Finance
4. Findlay Shirras – Public Finance
5. पी.एन. शामी : लोक वित्त
6. एण्डले एवं सुन्दरम : लोक वित्त
7. Philip E. Taylor – The Economics of Public Finance
8. R.A. Musgrave – Theory of Public Finance
9. R.C. Agarwal – Public Finance – Theory and Practice
International Finance

Unit-I  International Finance: Meaning, importance, need, scope, methods of payment, letter of credit – types, parties, procedure.


Unit-III IMF & Word Bank, IFC & IDA, ADB - Objectives, Recent Developments, Progress and Criticism.


Foreign Exchange Transaction: Spot, Forward Exchange, Futures, Options, and Arbitrage.

Unit-V Exchange Control: Meaning, Features, Objectives, Methods, Merits and Demerits. FEMA.

Foreign Aid to India: Role, Impact of Foreign Aid on India’s Economic Development and Problems of Foreign Aid. WTO - Introduction, Objectives, Functions. India & WTO.

Books Recommended
**TEXTILE-CRAFT** - for Exam 2018

**SCHEME: BA/BSc/BCom PART-III**

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

**Syllabus (Theory):**

**Paper-I: Weaving Theory:**

1. Types of Spinning: Mechanical and Chemical
   Mechanical spinning process: picking, ginning, combing/carding, drawing etc. Types of chemical spinning-melt spinning, dry spinning and wet spinning.

2. Types of Yarns: Simple and Fancy
   Simple yarn: single and double/plied/folded yarn

3. Calculation of resultant count for folded yarn
4. Manmade and Synthetic fibres
   Man-made fibres: Basic methods of producing rayon fibre, Different types of man-made fibres
   Synthetic fibres: Different types of synthetic/chemical fibre, method of their production, properties of polyester fibre, nylon fibre, glass fibre

5. Spinning of Silk and Wool
   Life cycle of silk worm, process of silk spinning, different types of silk. Classification of wool, wool spinning process, difference between woollen and worsted fabric

6. Concept of Mixing and Blending, Basic difference between mixing and blending. Concept of Staple and Filament fibre; difference between staple fibre and filament fibre

7. Derivatives of Twill weave: Broken weave, Herringbone weave and Diamond weave

8. Towel weaves: Huckaback and Honeycomb; quality of yarn and weave selected for towels

9. Concept of shedding mechanism; Dobby and Jacquard shedding mechanism
Paper-II: Dyeing Theory

1. Dye molecule; Concept and Importance of Chromophores and Auxochrome in a dye

2. Objectives of Fabric finishes; different mechanical and chemical fabric finishes; Determinants of finishes

3. Different types of natural and synthetic dyes.

4. Different stages of dyeing- fibre dyeing, yarn dyeing and fabric dyeing

5. Process of Padding mangle dyeing machine

6. Methods of direct printing: Screen printing and Stencil printing

7. Discharge and Resist printing; different styles of discharge and resist printing

8. Factors affecting colour fastness: composition of fibre, chemical structure of dye, techniques of dyeing/printing, addition of other useful additives
Practical (Paper-I&II):

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

B.A/B.COM.-M.M 30

B.SC.-M.M. 50

HRS.- 3

SECTION-A INTRODUCTION TO FASHION

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

SECTION-B MANUFACTURING TECHNOLOGY

5. Product development, design development, developing a sample garment.
6. Apparel production
   i. Costing a garment
   ii. Purchasing pattern making
   iii. Production scheduling
   iv. Spreading and cutting procedure
   v. Contracting
   vi. Garment assembly
7. Introduction to industrial machine
   i. Cutting: round, straight and band
   ii. Fusing: collars, facing
   iii. Sewing: chain stitch, lock stitch, button hole, blind stitching
8. Use of components and trims
   i. Performance and properties of components and trims.
ii. labels and motifs

iii. linings and interlinings

iv. face, braids, elastics

v. fastners, loops

vi. seam binding and tapes

vii. shoulder pads, eyelets

SECTION-C

DYEING AND PRINTING

Application of design:


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

10. Dyeing – Introduction to natural and synthetic dyes

(acid, basic, sulphur, vat, reactive and direct dyes)


References:


SECTION - A

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

SECTION - B

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

SECTION - C

11. Pricing, role of price and non price factors, factors influencing pricing, price quotation, information needed for export pricing.
12. Role of trading and export houses.
13. Institutional segments and packaging for exports: packing material, boxing and pressing department, machinery and equipments used in packaging department.
14. Quality control.
15. Labeling and consumer protection.
B.SC./B.A./B.COM.PART-III

PRACTICAL – 1

FASHION ILLUSTRATIONS

B.A./B.COM.-M.M. 50

B.SC.-M.M. 25

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

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

3. To prepare with specific details of necklines and sari blouses. (20)

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

Types of patterns include -

i) Structural

ii) Geometrical

iii) Stripes and plaid

iv) Floral

5. Design and prepare an adult dress for fashion shows
B.SC./B.A./B.COM.PART – III

PRACTICAL – II

DYING AND PRINTING

B.A./B.COM.-M.M. 60

B.SC.-M.M. 25

1. Prepare and article of each:
   i) Dyeing – tie and dye, batik.
   ii) Printing – block, screen, stencil

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

3. Exhibition:

References:

2. Ireland, fashion designing drawing and presentation.
3. Prayag: technology of textile printing.

Shenai: technology of dyeing
Add-on Subjects

1. COMPUTER APPLICATIONS

Paper I: Computer Aided Drafting
50  65

Paper II: Advanced Topics in Computer
50  65

and entrepreneurship, Development
50  70

The duration of these papers will be 3 hours each.

Paper I: COMPUTER AIDED DRAFTING

Introduction to AUTOCAD/ROBOCAD or a similar package
Advanced features of these package, Drawing the plan of building
features of AUTOCAD.

Paper II: ADVANCED TOPICS IN COMPUTER

Computer animation, Artificial intelligence, Desiccated computer
ers, ATMs, Data encryption, Data communication and networking
(course to be modified every year to take care of the latest
development) Visits to computer industry

Practical:

Design of layout of a building, Design of interior of its rooms
Printing and plotting the prepared drawings.
It will also include Project Report, Report on the job training and
Entrepreneurship development.
2. TAX PROCEDURE AND PRACTICE
MODEL FOR PREPARATION OF OUTLINE OF COURSES

1. Subject title: TAX PROCEDURE AND PRACTICE (16 weeks)

2. Subject objectives: General objectives
(a) To familiarize the students with the Indian Tax System
(b) To acquaint the students with the procedure and practices of direct and indirect taxes.

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

(ii) Wage Employment: Junior level positions in the various
48 - University of Rajasthan

organisations such as:
(a) Practising chartered Accountant firms.
(b) Business Houses.
(c) Industrial undertakings and establishments.
(d) Sales Tax and Income tax departments.
(e) Custom and Excise departments.
(f) Account departments of various central, state, local and Government societies etc.

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

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

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

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

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

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

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

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

Section-A
Basis of Excise Duty: Specific duty, ad valorem duty, levy of slabs, compounded duty.
Leviable on what duty is leviable and who is liable to discharge the duty liability.
Kinds of excise duty: Basic additional duty of excise, special duty.

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

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

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

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

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


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

(i) Removal of goods for home consumption.
   (a) Clearance under physical control—making an application under Form No. ARI to Circle Inspection before removal of goods. Preparation of TR 6 and depositing the duty, removal of excisable goods under GP 1.
   (b) Removal of goods under compounded levy scheme Application for exercise of this option.
   (d) Clearance of non-excisable goods.

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

CENVAT

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

Small Scale Industry:

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

Books of Accounts, Records and their preservation:

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

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

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

Section-A

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

Section-B

4. Kinds of duties—basic, auxiliary, additional or counter moving:
Basis of levy—ad valorem, specific duties.

5. Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.


Import of cargo: (a) import by land, sea or air route, (b) by post.

Clearance procedure—for home consumption, for warehousing, exbond clearance.

Section C

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

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

Export of cargo: (a) by land, sea and air route
(b) by post.

Clearance procedure: Procedure and filling and filing of relevant documents.

Form No. 94: Shipping bill for export of taxable goods.
Form No. 95: Shipping bill for export of duty free goods.
Form No. 96: Shipping bill for export of duty free goods land.
Form No. 98: Bill of Export of dutiable goods.
Form No. 99: Bill of Export of duty free goods.
Form No. 100: Bill of Export for export of duty free goods exbond.
Syllabus: B.Com. Pt.-III

Duty Drawback: Meaning/Scheme, procedure and documentation thereof.

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

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

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

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

Paper I: PROPERTY AND LIABILITY INSURANCE
Max. Marks : 100  3 hrs. duration  Min. Pass Marks : 36

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

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

Section-C
3. Types of Liability—Insurance Policy: Mandatory Public Liability Insurance
Section-D

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

Section-E

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

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

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

Paper-II: GROUP INSURANCE & RETIREMENT BENEFIT SCHEMES

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

Section-A

Introduction

Section-B

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

Section-C

Gratuity Scheme

Section-D

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

Section-E

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

Paper-1: OFFICE PRACTICE

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

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

Unit-2. Duplication Methods:
Photocopying.

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

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

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

Part-(B) Practice-Max. Marks: 25
Practicals
1. Practice on Operating Following machines:
   i. Duplicator 6 hrs.
   ii. Photocopier 6 hrs.
   Word Processor 20 hrs.
Paper-II: Computer Application Theory and Practice

Part-(A) Theory

Maximum Marks: 75
Duration: 2½ Hrs.

Note: Candidates are requested to attempt five questions out of nine questions.


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

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

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


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


Part-(B) Practical

Max. Marks: 25

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

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

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

All the papers will be handled so as to have practical, orientation, with Indian cases and examples.

Scheme:

<table>
<thead>
<tr>
<th>Min. Pass Marks</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-I</td>
<td>100 Marks</td>
</tr>
<tr>
<td>Paper-II</td>
<td>100 Marks</td>
</tr>
</tbody>
</table>

Paper-I: MANAGEMENT OF THE SALES FORCE

Max. Marks: 100 3 hrs. duration Min. Pass Marks: 36
- Importance of the sales force and its management
- Functions of Sales Manager
- Recruitment and selection
- Training and Direction
- Motivation and Compensation
- Appraisal of Performance
- Sales force—size, organisation of the sales department:
  Geographic, Product wise, Market based.
- Sales planning and Central : Market analysis and sales forecasting, Methods of forecasting sales.
- Sales Budget: Importance, process of sales budget, uses of sales budget.
- Sales territory: Considerations in allocation of sales territory.
- Sales quota: Objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota.
- Sales and cost analysis: Uses and methods.

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

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

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

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

Min. Pass Marks: 36

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

Section-A

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

Section-B

Man power development needs.

Section-C

Management strategies

Section-D

Tourism policy analysis

Section-E

Tourism legislation - a necessity.

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

Paper-II: INFORMATION COMMUNICATION AND AUTOMATION

Introduction:

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

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

Subject title: FOREIGN TRADE PRACTICES AND PROCEDURES

Subject Objectives:

1. To familiarise the students with the basic principles of foreign trade and the environment in which foreign trade takes place.
2. To familiarise the students with the position of India’s foreign trade, import and export policies and various export promotion measures adopted by the Government.
3. To familiarise the students with the nature and scope of International marketing as also the four Ps of international marketing.
4. To familiarise the students with the various methods and procedures of foreign trade financing, foreign exchange rates, costing and pricing for exports and the various institutions involved in export finance.
5. To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade.
6. To familiarise the students with the basic documents involved in foreign trade, processing of an export order, customs clearance of export and import cargo and negotiation of documents.

Job potential:

1. Self employment—can start an export business either singly or in partnership with fellow students can take.
2. Can take up employment in exporting firms, banks, insurance companies or with freight forwarders.
3. (i) Permissible combination of subjects:
   B.A. - Any subject preferably with Economics. Psychology,
   Social Work, Foreign languages.
(ii) Pre-requisites of admission:
   10 + 2 preferably with Economics or Commerce.

Paper I: SHIPPING AND INSURANCE PRACTICES AND PROCEDURES

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

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

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

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

Paper II: FOREIGN TRADE DOCUMENTATION AND PROCEDURES

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

SECTION-A
- Need, rationale and types of documents
- Obtaining export and import licences
- Processing an export order
SECTION-B
- Pre-shipping inspection and quality control  2
- Foreign exchange and GR formalities  3
- Excise and customs clearance of export cargo  4
- Shipment of goods and port procedures  3

SECTION-C
- Customs clearance of import cargo  3
- Post-shipment formalities and procedures  3
- Claiming duty drawbacks and other benefits  3
- Need, rationale, and types of documents  4
- Obtaining export and import licences  3
- Processing an export order  4

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

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

Journal: Indian Export Bulletin
Publications of Indian Trade Promotion Organisation

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

Linkage:
Down: Plus 2 students may take it up independently. Those having studied export procedure will find this course and a follow up of their earlier studies.
Up: Those having passed B.A. or B.Com. with this course, may take up course like Postgraduate Diploma of the IIIT or MBA courses.
8. TOURISM

PAPER I : TOURISM MANAGEMENT
Theory Paper : Max. Marks 70
Project Report : Max. Marks 30

3 hrs. duration for Theory Paper

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

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

PAPER-II : PROJECT REPORT

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

PAPER I : COMMERCIAL BANK MANAGEMENT

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

3 hrs. duration for Theory Paper

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

Suggested Readings
Syllabus: B.Com. Part-III


OR

PAPER I: LEGISLATIVE INSURANCE FRAMEWORK
Theory Paper: Max. Marks 70
Project Report: Max. Marks 30

3 hrs. duration for Theory Paper
- Insurance Act, 1938
- LIC Act 1956
- Insurance Regulatory & Development Agency Act, 1999
- Ombudsman Scheme
- Income Tax Act, Married Women’s Property Act, Contact Act as relevant to the conduct of insurance business.
- Code of conduct in advertisement and publicity area.

References:

PAPER II: PROJECT REPORT

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

PAPER I: EXPORT-IMPORT PROCEDURES AND DOCUMENTATION

Theory Paper : Max. Marks 70
Project Report : Max. Marks 30
3 hrs. duration for Theory Paper

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

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

PAPER II: PROJECT REPORT AND VIVA-VOCE

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