UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. Part –III

Examination 2021

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR
B.Com. (Pass) Course

SCHEME OF EXAMINATION

The number of papers and the maximum 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 classification of successful candidates shall be as follows:

First Division 60%  
Second Division 48%  
Of the aggregate marks prescribed at (a) Part-I Examination, 
(b) Part-II Examination (c) Part-III Examination, taken together

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

CONTENTS

1. Accountancy and Business Statistics 5
2. Business Administration 18
3. Economics Administration and Financial Management 25

Additional Optional Subjects
1. Textile Craft 34
2. Garment Production and Export Management 44

Add - on Subjects
1. Computer Applications 47
2. Tax Procedure and Practice 47
3. Principles and Practice of Insurance 53
4. Office Management and Secretarial Practice 55
5. Advertising Sales Promotion and Sales Management 57
6. Tourism and Travel Management 59
7. Foreign Trade Practice and Procedure 60
8. Tourism 63
9. Principals and Practice of Banking and Insurance 64
10. Foreign Trade Procedure 66

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Jaipur
## B.Com Part- III Examination

### Distribution of Marks

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of the Subject/Paper</th>
<th>Duration</th>
<th>Max Marks</th>
<th>Min Pass Marks</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td><strong>Accounting &amp; Business Statistics</strong></td>
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<tr>
<td></td>
<td>Paper-I Auditing &amp; Management Accounting</td>
<td>3</td>
<td>100</td>
<td>60</td>
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<td>Paper-II Optional (Any one of the following)</td>
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<tr>
<td></td>
<td>Paper-II (1) Advanced Accountancy</td>
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<td>Paper-II (2) Advanced Cost Accounting</td>
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<td>Paper-II (3) Advanced Business Statistics and Cost &amp; Management Audit</td>
<td>3</td>
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<td>Paper-II (5) Direct Tax</td>
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<td>Paper-II (6) Business and Service Tax</td>
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<td>Paper-II (7) Computerized Accounting (For Regular Students only)</td>
<td>3</td>
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<td><strong>Business Administration</strong></td>
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<td>Paper-I Functional Management</td>
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<td>Paper-II (1) Advertising &amp; Sales Management</td>
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<td>Paper-II (2) E-Commerce</td>
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<td>Paper-II (3) Insurance</td>
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<td><strong>Economics Administration &amp; Financial Management</strong></td>
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<td></td>
<td>Paper-I Rural Development &amp; Cooperation</td>
<td>3</td>
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<td>Paper-II (1) Business Budgeting</td>
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<td>Paper-II (2) Public Economics</td>
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<td>Paper-II (3) International Finance</td>
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<td><strong>Additional Optional Subjects</strong></td>
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<td></td>
<td>Textile Craft</td>
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</tbody>
</table>
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

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A.B.S.T. B.Com. Part III (Pass Course)

Paper I (Compulsory)

Auditing and Management Accounting

TIME: 3 hour
Min. Marks 36
Max. Marks-100

Note: There will be five question 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
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 Combines.

Unit – V
Financial Statement Analysis: Meaning, nature, importance and techniques of financial analysis: Comparative Statements, Common Size Statement and Trend Analysis.
Ratio Analysis: Preparation of Income Statement and Balance Sheet on the Basis of Ratio.

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:
B.Com. Part III (Pass Course)
ABST Optional Paper I
Advanced Accountancy

TIME: 3 hour
Min. Marks 36

Max. Marks-100

Note: There will be five question 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 inter company holdings)
Internal Reconstruction (without scheme)

Unit – V
Liquidation of Companies: procedure contributors, statement of affairs, deficiency Accounts,
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.L. Gupta; Advance Accounting
2. Shukla, Grewal; Advanced Accountancy
3. Agarwal, Sharma; Advanced Accounting
4. Sehgal and sehgal; Advanced Accounting Vol. II

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B.Com. Part III (Pass Course):

Optional Paper-II

Advance 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

Process Costing: Accounting treatment of losses during processing, inter-process profit, By Product and Joint-Product, Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for inter-firm Comparison.

Unit-IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential Costing. Valuation of stocks 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 Accounting (Sultan Chand & Sons)
4. Ratanam P.V.: Costing Advisor (Klipib Mahal)
5. Rani M. Kishor: Cost Accounting, Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidhawat: Advanced Cost Accounting

[Signature]
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B.Com. Part III (Pass Course)  
ABST Optional Paper III  
Advanced Business Statistics

TIME: 3 hour  
Min. Marks 36  
Max. Marks-100

Note: There will be five question 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. Bays Theorium:

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 experiment. 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. Matur, Khandelwal, Gupta: Business Statistics
2. Kailash Nath Nagar : Business Statistics
3. S.P. Gupta – Statistical Methods
4. Sancheti& Kapoor- Statistical Methods

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B.Com. Part III (Pass Course)
ABST Optional Paper IV
Cost and Management Audit

TIME: 3 hour
Min. Marks 36
Max. Marks-100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question 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

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ABST Optional Paper V

Direct Tax

TIME: 3 hour  
Min. Marks 36  
Max. Marks 100

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

Unit –I

Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund Procedure or E filing or return

Unit –II

Assessment of Trust, Assessment of Local Authorities

Unit –III

Assessment of Non-residents and Representative Assesssee.
Advance Ruling, Double Taxation Relief and Foreign Collaboration

Unit –IV

Assessment of Co-operative Societies
Penalties 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 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Singhania V.K : Direct Taxes
2. Girish Ahuja : Direct Taxes
4. Lakhotia R.N : Assessment of Companies and their officers
5. Patel & Choudhary : Corporate Tax

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B.Com. Part III
ABST Optional Paper VI
GOODS AND SERVICES TAX

TIME: 3 hour                     Max. Marks-100
Min. Marks 36

Unit –I
Introduction of GST, IGST Act, 2017. Definition, Benefits, Constitutional Aspects and Legal
Framework of GST Including CGST, IGST, SGST and UTGST.

Unit –II
Identification of Nature of Supply- Inter State and Intra State Supply, Composite and Mixed
Supply, Continuous Supply and Zero Rated Supply, Taxable and Non-taxable Supply,
Exemptions, Composite Scheme of GST, Applicable Rates of GST.

Unit –III
Concept Relating to Input Tax Credit and Computation of Input Tax Credit.

Unit –IV
Procedure of Registration Under GST, Maintenance of Books and Records, Filling of
Returns, Computation of GST, Payment of Tax, Reverse Charge, Refund of Tax.

Unit –V
Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search,
Seizure, Provisions with Respect to offences and Penalties.

Books Recommended:
2. Dr. Harsh Vardhan :Goods & Service Tax, Bharat Publication, Delhi
3. Shah and Mangal :Goods and Service Tax, RBD, Jaipur
B.Com. Part III (Pass Course)
ABST Optional paper – VII

Computerized Accounting

(Total-50 Marks and Practical 50 Marks for Regular Students only)

Unit –I

Unit –II

Unit –III
Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock Items, Inventory Vouchers, Inventory Voucher Entry of Invoicing, GST Tax Calculations, Input Tax Credits, GST Returns.

Unit –IV

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

Practical
Syllabus will cover above topics. Practical will be conducted by Internal as well as external examiner. External Examiner Will be Appointed by the University.

Books Recommended:

- Tally, Shridharan, Narmadha Publications.
- Tally, ERP 9 With GST, Tally Education Pvt. Ltd.

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ABST

Paper-II Optional Papers

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<thead>
<tr>
<th>Paper-II (1)</th>
<th>Advanced Accountancy</th>
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<tr>
<td>Paper-II (2)</td>
<td>Advanced Cost Accounting</td>
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<td>Paper-II (3)</td>
<td>Advanced Business Statistics</td>
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<td>Paper-II (4)</td>
<td>Cost and Management Audit</td>
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<td>Paper-II (5)</td>
<td>Direct Tax</td>
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<td>Paper-II (6)</td>
<td>Goods and Service Tax</td>
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<tr>
<td>Paper-II (7)</td>
<td>Computerised Accounting (Theory- 50 Marks and Practical 50 Marks For Regular Students only)</td>
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B.Com Part III

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.
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. शमिक, शमिक, सुराशा: मानव संसाधन प्रबंध (रोशन बुक दियो)
8. जो एस तुम्मा: क्रियात्मक प्रबंध (रोशन बुक दियो)
9. नेहरु, नारायण: विश्वास प्रबंध के निर्देशन एवं व्यवहार (रोशन बुक दियो)
10. अग्रवाल, अग्रवाल: वित्तीय प्रबंध (रोशन बुक दियो)
11. देवराव, सुधार: उपयोग प्रबंध (रोशन बुक दियो)
12. वाजनाल, दुर्गाप्रसाद: सामाजिक प्रबंध के निर्देशन एवं व्यवहार (रोशन बुक दियो)

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B.COM Part IIIrd
Paper II Optional Paper

1. Advertising and Sales Management

Unit I
Advertising Concepts; Objectives and Significance of Advertising; DAGMAR Approach; 5M 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

(Handwritten notes at the bottom of the page)
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 IIInd

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:

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
4. Taxmann's Labour Laws
5. गर्भायन संबंध योजना: उद्योगी संबंध
6. वृद्धावस्था: उद्योगी संबंध

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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


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.


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. बी एस माथुर नित्तिकता
5. री डी बेडी नित्तिकता की इतिहास एवं प्राकृतिकता
PAPER – II (1)

Business Budgeting

Time: 3 hours.
Min. Marks: 30
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.

Unit-II Business Forecasting: Meaning, Theories, Importance and Limitations of Business Forecasting, Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.

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

Unit-IV Product and Production Decision: Meaning, Product, Production 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 सुरेशलया, व्यवसायिक व्यक्ति (Hindi and English editions)
5. अग्रवाल. एम.आर., व्यवसायिक व्यक्ति

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.

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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 vs 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.

Unit-V  Theory of Federal Finance. Centre-State Financial Relations: Role
of Finance Commission, Study of Current Finance Commission
Financial Administration – Centre and States : Budgets-Tax
Evasion and parallel Economy. Concept and implications of VAT
and GST

Books Recommended:
1. L.N. Nathuramka – करार्यान एक सृजनात्मक विवेचन
2. R.N. Dhargaya -- Theory and Working of Union finances in India
   (Chairanya, Allahabad)
3. Dalton – Public Finance
4. Findlay Shirras – Public Finance
5. फी एन शर्मा लोक विद्या
6. एण्ड्रेज एवं सुंदरम लोक विद्या
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

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Jaipur
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
B.Com. Part III – Textiles

SCHEME: BA/B.Com PART-III

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<td>Paper-II</td>
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Paper-I: Weaving Theory II

UNIT-I

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

UNIT-II

1. 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, g.ass .ibre.

2. Silk and Wool
   Production, spinning, properties and uses of silk, different types of silk
   Classification of wool, wool spinning process, difference between woollen and worsted fabric

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

UNIT-III

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

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

3. Concept of shedding mechanism; Dobby and Jacquard shedding mechanism

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Paper-II: Dyeing Theory II

UNIT-I
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.

UNIT-II
4. Method of direct printing: Screen printing; colour preparation and screen preparation
5. Discharge and Resist printing; different styles of discharge and resist printing
6. Factors affecting colour fastness: composition of fibre, chemical structure of dye, techniques of dyeing/printing, addition of other useful additives

UNIT-III
7. Importance of fabric finishes
8. Different types of chemical finishes- crease resistant finish, water proof finish, fire proof finish, moth proofing finish and absorbency finish.

Practical (Paper-I)
1. Concept of yarn twist (S twist and Z twist) and plied yarn (single and double yarn)
2. Calculation of Ends and Picks per inch in given piece of fabric
3. Towel weaves preparation using paper strips

Practical (Paper-II)
1. Screen preparation (simple tracing method)
2. Table cover preparation by screen printing

Submission (paper-I)
1. Assessment of yarn and fabric samples
2. Assessment of weave samples

Submission (paper-II)
1. Assessment of samples
2. Any one article using screen printing

Practical Examination Scheme:
Major Problem: 20 Marks
Minor Problem: 15 Marks

Reference books:

26
5. GARMENT PRODUCTION & EXPORT MANAGEMENT

B.Com. Part III –

PAPER – 1 : APPAREL TECHNOLOGY

B.A./B.Com. – M.M 40 B.Sc.- M.M. 50 Hrs. – 3

OBJECTIVES:

1. To create awareness on the basics of Fashion.
2. To study the psychological effects of clothing on the individual in social situation.
3. To develop understanding of manufacturing technology of the garment Industry.
4. To understand the fundamental concepts of dyeing and printing.

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 machines-
   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) fasteners; loops
   (vi) seam binding and tapes
   (vii) shoulder pads, eyelets

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SECTION –C : DYEING AND PRINTING

Application of design:
7. i. Printing methods – block, screen, stencil, roller.
   ii. Styles of printing – direct, discharge and resist.
8. Dyeing – introduction to natural and synthetic dyes
   (acid, basic, sulphur, vat, reactive and direct dyes)

References:
   Blackwell science.
   publication Jaipur 2019.

PAPER- II : INTERNATIONAL MARKETING

B.A./ B.Com.- M.M. 40         B.Sc. – M.M. 50         Hrs. -3

OBJECTIVES:
1. To study the importance of marketing in the global economy
2. To develop insight into the development of marketing strategies for international
   markets
3. To Identify business opportunities in an international business environment

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 meaning and its role.

References:

PRACTICAL – 1: APPAREL PRODUCTION
B.A/B.Com.-M.M.60 B.Sc.-M.M. 25 Hrs.- 4

OBJECTIVES:
1. To develop basic adult drafts of bodice, sleeve and collar.
2. To develop various patterns of textile techniques
3. Guidance for preparation of portfolio

CONTENT
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:
5. Types of patterns include --
   I. Structural
   II. Geometrical
   III. Stripes and plaids
   IV. Floral
6. Design and prepare an adult dress for fashion shows.

Examination Scheme:
B.A/B.Com. -Max Marks:-60 B.Sc:-Max Marks:-25
1. Major Problems :-30 1. Major Problems :-10
Internal :-10 Internal :-5

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PRACTICAL – II: DYEING AND PRINTING

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

OBJECTIVES:
1. To learn the various types of skills in dyeing
2. To develop various textile printing techniques
3. Guidance of practical knowledge of export houses

Contents
1. Prepare and article of each: Tie and dye, stencil printing, block printing and batik
2. Field trips to Export houses and mass production centers.
3. Exhibition;

References:
2. Ireland, fashion designing drawing and presentation.
4. Shenai: Technology of dyeing

Examination Scheme:
B.A/B.COM:-Max Marks:-60
1. Major Problems :-30
2. Minor Problems:-20
Internal :-10

B.SC:-Max Marks:-25
1. Major Problems :-10
2. Minor Problems:-10
Internal :-5

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Add-on Subject

I. COMPUTER APPLICATIONS

Paper I: Computer Aided Drafting 50 65
Paper II: Advanced Topics in Computer 50 65
Paper III: Report, Report on the Job training 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 using AUTOCAD etc. Analysis features of AUTOCAD.

Paper II: ADVANCED TOPICS IN COMPUTER

Computer animation, Artificial intelligence, Desiccated computers, 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
(i) Self Employment: Prepare returns and relevant documents. 

3. Job Portal

(a) Direct and indirect taxes

(b) To acquaint the students with the procedures and practices of

4. Tax Procedure and Practice: (16 weeks)

Model for preparation of outline of courses
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 departements of various central, state, local and
   Government societies etc.
4. (i) It 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. Faliwala : Income Tax
           2. Chaturvedi & Pathisa : Income Tax
       (iii) Text Books:
           1. Singania : Direct Taxes
       (iv) Journals:
           1. The Institute of Chartered Accountants
           2. Central Excise Law System
           3. Taxman.
       Note: In addition to the above books the new text books should
           be prepared on the lines of the prescribed syllabi.
           Equipment computer facilities must be made available in
           the business Lab.
   (e) On the Job Training (After 1 year).
       Proper training should be given to students to prepare
       various returns/forms/documents etc. related to Income
       Tax and Sales Tax/Excise duty to enable the students be
       acquired necessary skills so that they can prepare these
       documents independently. Students can be taught for the
purpose of training with local industrial houses, Excise and Custom departments; Income and Sales tax departments, and practising firms of the Chartered Accountants.

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

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

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

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

Section-A

   Basis of Excise Duty: Specific duty, advalorem duty, levy of slabs.
   Leviability: on what duty is leviable and who is liable to discharge the duty/liability.
   Kinds of excise duty: Basic additional duty of excise, special duties.

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

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

Section-B

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

B. Classification lists—filling and submission of classification lists and its approval. Form—I : 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-excisable 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 I.

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

(c) Self removal procedure applicability and its salient features—Record based control and production based control.

Depositing of excise duty under challan TR 6.


(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:
   Assessable value; baggage; bill of entry; bill of exports suitable goods; duty exporter; foreign going vessel; aircraft goods; import; import manifest; importer; prohibited goods; shipping bill; stores; bill of loading; export manifest; DOS; FAS; CIF; GATT; Letter of Credit.

Section-B

4. Kinds of duties—basic, auxiliary, additional or counter moving.
Basis of levy – adalorem, specific duties’s.

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 clearancy.

Section – C

7. Steps and documents to be prepared and filed, viz. Bill of entry---
   - Form No. 22 bill of entry for home consumption.
   - Form No. 23 bill of entry for warehouse.
   - Form No. 24 shipping bill for expound clearance for home consumption and other accompanying document.
   - Clearance procedure for Import by post.
   - Clearance of baggage; import of baggage-meaning and kinds of baggage, rule 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; canalised export of cargo; export of baggage; types of exporters: manufacturer exporter and merchant exporter.
Export of cargo: (a) by land, sea and air route
   (a) by post

Clearance procedure: Procedure and filling and filing of relevant documents

Form No. 94 : Shipping bill for export of suitable goods.
Form No. 95 : Shipping bill for export duty free goods.
Form No. 96 : Shipping bill for export of duty free goods exbond.
Form No. 98 : Bill of export of dutiable goods.
Form No. 99 : Bill of Export of duty free goods.
Form No. 100 : +Bill of Export for export of duty free goods exbond.
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.

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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

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
4. Dwelling property Losses: business interruption and related losses. Theft insurance contracts Budgetary covers Auto Insurance Medical Benefit Insurance: Dishonesty, disappearance and destruction insurance. employees liability: Aviation insurance: personal and residential insurance. Boiler machinery insurance: Commercial enterprises and industrial...
Section-D

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

Section-E

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

Books Recommended:

1. Kodda: Property and liability insurance (Prentice Hall, New Jersey.)
2. John Carydon J.: Introduction to liability claims Adjusting Cincinnati (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-8
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.

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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 paper, pins, clips, erasers etc. issue thereof, 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. Photocoper 6 hrs.
   iii. Word Processor 20 hrs.

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2. Working in the Office:
   - Maintenance of Register
   - Preparation of Notice, Agenda, Resolutions
3. Telephone handling.

Paper-I: Computer Application Theory and Practice

Part-(A) Theory

Maximum Marks: 75

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


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

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

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

Advance Office Automation: Advance option in MS word, Advance accounting options in Tally/Ex. Tracking inventory Tables and Charts. Using MS Power points for presentations, using the printer.

Electronics Applications: 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 position in the fast growing and challenging business areas of advertising, sales promotion, selling and sales management and public relations. The undergraduate programme in Indian Universities and other Institutions. The six papers are:

1. Marketing Communication-I
2. Advertising I
3. Advertising II
4. Personal selling and salesmanship
5. Management of the sales-force
6. Sales promotion of public relations

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

Scheme:

Min. Pass Marks : 72  Max Marks : 200

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

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
- 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 Fashion shows, sales contests and games of change and skill, lotteries, gifts, premium and free goods. Prices packs, rebates, patronage, rewards.
- Conventions, conference and Gashions, specialties, 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.

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

Min. Pass Marks: 72
Max. Marks: 200

Paper-I 3 hrs. duration
Max. Marks: 70

Paper-II 3 hrs. duration
Max. Marks: 70

PAPER-I: TOURISM MARKETING

Max. Marks: 70
Internal Assessment Marks: 30 (20 Project report, 10 viva voce)

TOURISM DEVELOPMENT

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

Section-A

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

Section-B

Man power development needs

Section-C

Management strategies

Section-D

Tourism policy analysis

Section-E

Tourism legislation - a necessity

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

Paper-II: INFORMATION COMMUNICATION AND AUTOMATION

Introduction:
The course cover 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 expectations profile of visitors from various destination is part of the study.

- Consumer expectation and services and legislation.
- National Tourism Civil Aviation & Policy.
- Information Technology
- Market Research
- Data Collection
- Consortums 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 P's 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 procedure 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.
Syllabus: B.Com. Pt. III

3. (i) Permissible combination of subjects:
   (ii) Pre-requisites of admission:
   10 + 2 preferably with Economics or Commerce.

Paper I: SHIPPING AND INSURANCE PRACTICES AND PROCEDURES

Objectives:

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

SECTION-A

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

Periods

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

Periods

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SECTION-B
- Preshipment 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
10% marks for internal evaluation
10 marks for tests (occasional)
10 marks of home assignment
10 marks for class participation

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

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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 :

1. Kotler, Philip : Marketing Management
2. Dougler Foster : Travel & Tourism Management.

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 examination. 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 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 lading; Book debts; Securities—Government and commercial.
- Management of Finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and Loss Account; Balance sheet and statutory reports regarding cash revenue.

Suggested Readings:

OR

PAPER I: LEGISLATIVE INSURANCE FRAMEWORK

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

3 hrs. duration for Theory Paper

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

References:
2. Insurance Regulatory Development Act, 1999
3. LIC Act, 1956

PAPER-II: PROJECT REPORT

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

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10. FOREIGN TRADE PROCEDURE

PAPER-I: EXPORT-IMPORT PROCEDURES AND DOCUMENTATION
Theory Paper: Max. Marks 70
Project Paper: Max. Marks 30

3 hrs duration for Theory Paper

- International Business Contracts: Types and Formation.
- Payment Term: Instruments and Methods of financing, including documentary credits and collection: Uniform Customs and Practices (UCP) 500.
- Export Finance: Facilities, incentives and procedures for pre and post shipment finance.
- Business Risk Coverage: Cargo, credit and foreign exchange risk coverage, Cargo Insurance; Role and scheme of ECGC and commercial banks.
- Foreign Exchange Regulations and Formalities.
- Quality Control and Pre-shipment inspection: Concept, scheme and procedures.

Suggested Readings:

PAPER-II: PROJECT REPORT AND VIVA-VOCE

Every student shall have an appropriate topic selected for doing Project Report at 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).