

Scheme and Courses of Reading for Bachelor of Commerce (B.Com) under Semester System w.e.f. 2011-2012.

COURSE STRUCTURE

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

B.Com. Ist Semester

Course Code	Course Title	External	Internal	Total Marks
BC 101	Business Communication - I	80	20	100
BC 102	Business Mathematics - I	80	20	100
BC 103	Financial Accounting - I	80	20	100
BC 104	Business Management - I	80	20	100
BC 105	Business Economics - I	80	20	100
BC 106	Basics of Computer (Theory Paper)	40	10	100

B.Com. IInd Semester

Course Code	Course Title	External	Internal	Total Marks
BC 201	Business Communication - II	80	20	100
BC 202	Business Mathematics - II	80	20	100
BC 203	Financial Accounting - II	80	20	100
BC 204	Business Management - II	80	20	100
BC 205	Business Economics - II	80	20	100
BC 206	Basics of Computer (Practical)	50		100
	Environmental Studies (Qualifying paper)*	-	-	100

B.Com. IIIrd Semester

Course Code	Course Title	External	Internal	Total Marks
BC 301	Business Regulatory Framework - I	80	20	100
BC 302	Corporate Accounting - I	80	20	100
BC 303	Company Law	80	20	100
BC 304	Business Statistics - I	80	20	100
BC 305	Principles of Marketing - I	80	20	100

Any one of the following: -

BC 306 (i)	Information Technology and its Applications in Business (Theory Paper)	40	10	100
BC 306 (ii)	Indian Financial System - I	80	20	100
BC 306 (iii)	Fundamentals of Insurance - I	80	20	100
BC 306 (iv)	Human Resource Management - I	80	20	100

B.Com. IVth Semester

Course Code	Course Title	External	Internal	Total
BC 401	Business Regulatory Framework-II	80	20	100
BC 402	Corporate Accounting - II	80	20	100
BC 403	Auditing	80	20	100
BC 404	Business Statistics - II	80	20	100
BC 405	Principles of Marketing - II	80	20	100
Any one of the following: -				
BC 406 (i)	Information Technology and its Applications in Business (Practical)	50	-	100
BC 406 (ii)	Indian Financial System - II	80	20	100
BC 406 (iii)	Fundamentals of Insurance - II	80	20	100
BC 406 (iv)	Human Resource Management - II	80	20	100

B.Com. Vth Semester

Course Code	Course Title	External	Internal	Total Marks
BC 501	Income Tax - I	80	20	100
BC 502	Cost Accounting - I	80	20	100
BC 503	Management Accounting and Financial Management - I	80	20	100
BC 504	Business Environment - I	80	20	100
Any two of the following :-				
BC 505 (i)	Financial Market Operations - I	80	20	100
BC 505 (ii)	International Marketing-I	80	20	100
BC 505 (iii)	Investment Management-I	80	20	100
BC 505 (iv)	Indirect Taxes - I	80	20	100
BC 505 (v)	Advertising and Sales Management - I	80	20	100
BC 505 (vi)	Essentials of E-Commerce - I	80	20	100

B.Com. VIth Semester

Course Code	Course Title	External	Internal	Total Marks
BC 601	Income Tax - II	80	20	100
BC 602	Cost Accounting - II	80	20	100
BC 603	Management Accounting and Financial Management - II	80	20	100
BC 604	Business Environment - II	80	20	100
Any two of the following :-				
BC 605 (i)	Financial Market Operations - II	80	20	100
BC 605 (ii)	International Marketing-II	80	20	100
BC 605 (iii)	Investment Management-II	80	20	100
BC 605 (iv)	Indirect Taxes - II	80	20	100
BC 605 (v)	Advertising and Sales Management - II	80	20	100
BC 605 (vi)	Essentials of E-Commerce - II	80	20	100

Note: The duration of each paper will be 3 hours. *The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted along with IInd Semester.

BC-101
Business Communication - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Business Communication: Meaning, Basic forms of communicating, Communication models and processes, Effective communication, Theories of Communication; Audience Analysis.

Self-Development and Communication: Development of positive personal attitudes; SWOT analysis; Votes model of independence, Whole communication; Body Language: Kinesics, Proxemics, Para language. Effective listening: Principles of effective listening, Factors affecting listening exercise, Oral, written and video sessions.

Corporate communication: Formal and informal communication network, Business Miscommunication (Barriers); Improving communication, Practices in business communication; Group discussion; Mock interviews; Seminars; Effective listening exercises, Individual and group presentation; Report writing and its contents.

Modern Forms of Communicating: Fax, E-mail, Video Conferencing, etc.

Suggested Readings:

1. Bovee and Thill : *Business Communication Today*, Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder,;: *Principles of Business Communication*; Macmillan Publishing Company, London.
3. Randall E. Magors :*Business Communication*; Harper and Row, New York.
4. *Webster's Guide to Effective Letter Writing*, Harper and Row, New York.
5. Balasubramanyam : *Business Communications*; Vikas Publishing House, Delhi.
6. Kaul : *Business Communication*; Prentice Hall, New Delhi.
7. Kaul : *Effective Business Communication* :Prentice Hall, New Delhi.
8. Patri V.R. : *Essentials of Communication*; Greenspan Publications, New Delhi.
9. Senguin J : *Business Communication*; The Real World and Your Career, Allied Publishers, New Delhi.
10. Robinson, Netrakanti and Shintre: *Communicative Competence in Business English*; Orient Lognman, Hyderabad.

BC-102
Business-Mathematics - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Calculus (Problem and theorems involving trigonometrical ratios are not to be done).

Differentiation: Partial derivatives up to second order, Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit function with the help of total differentials.

Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint.

Integration: Integration as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases; Consumers' and producers' surplus; Nature of commodities Learning Curve; Leontiff Input-Output model.

Matrices and Determinants: Definition of a matrix. Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order, Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations. Solution of a system of linear equations having unique solution and involving not more than three variables.

Suggested Readings

1. Allen R.G.D. : *Basic Mathematics*; Macmillan, New Delhi.
2. Dowling E.T.: *Mathematics for Economics*; Sihaum Series, McGraw Hill, London.
3. Loomba Paul: *Linear Programming*; Tata McGraw Hill, New Delhi.
4. Vohra, N.D. : *Quantitative Techniques in Management*; Tata McGraw Hill, New Delhi.
5. Soni, R.S. : *Business Mathematics*; Pitamber Publishing House.
6. Kapoor, V.K. : *Business Mathematics*; Sultan Chand & Sons, Delhi.
7. Holden: *Mathematics for Business and Economics*; Macmillan India, New Delhi.

BC-103
Financial Accounting - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Meaning and Scope of Accounting: Need development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting ; Objectives of accounting.

Accounting Principles : International accounting standards (only outlines); Accounting principles; Accounting standards in India (only outlines).

Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Sub-division of journal; Relationship between journal and ledger; Rules regarding posting; Trial balance.

Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts.

Accounting concept of income: Accounting concepts and income measurement; Expired cost and income measurement.

Final Accounts: Manufacturing account; Trading account; Profit and Loss account; Balance Sheet; Adjustment entries.

Rectification of Errors: Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

Depreciation Provisions and Reserves: Concept of depreciation, causes of Depreciation, depletion, amortization and dilapidation; Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy as per Accounting Standard: Depreciation accounting; Provision and reserves.

Accounts of Non- Trading institutions.

Suggested Readings

1. Anthony, R.N. and Reece, J.S. : *Accounting Principle*: Richard Irwin Inc.
2. Gupta RK. and Radhaswamy, M. : *Financial Accounting*; Sultan Chand and Sons, New Delhi.
3. Monga J.R, Ahuja Girish, and Sehgal Ashok: *Financial Accounting*; Mayur Paper Back, Noida.
4. Shukla, M.C. Grewal T.S. and Gupta, S.C. : *Advanced Accounts*; S. Chand & Co., (New Delhi).
5. Compendium of Statement of Standards of Accounting: *The Institute of Chartered Accountants of India*, New Delhi.

BC-104
Business Management - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Concept, nature, process, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management thought; Classical and neoclassical systems; contingency approaches.

Planning: Concept, process, and types; Decision making: concept and process.

Bounded rationality, Management by objectives; corporate planning; Environment analysis and diagnosis; strategy formulation.

Organizing: Concept, nature, process, and significance; Authority and responsibility relationship; Centralization and decentralization; Departmentation; Organization structure: forms and contingency factors.

Time management and stress management: meaning, causes and techniques.

Suggested Reading:

1. Drucker, Peter F: *Management Challenges for the 21st Century*; Butterworth Heinemann, Oxford.
2. Wehrlic and Koontz, *et al: Essentials of Management*, Tata McGraw Hill, new Delhi.
3. Fred Luthans : *Organizational Behaviour*; McGraw Hill, New York.
4. Louis A. Allen: *Management and Organization*; McGraw Hill, Tokyo.
5. Ansoff H.I. : *Corporate Strategy*; McGraw Hill, New York.
6. Hampton, David R.: *Modern Management*; McGraw Hill, New York.
7. Stoner and Freeman: *Management*; Prentice-Hall, New Delhi.
8. Maslow Abraham: *Motivation and Personality*; Harper & Row, New York, 1954.
9. Hersey Pual and Balnchard Kenneth: *Management of Organizational Behaviour-Utilizing the Human Resources*; Prentice Hall of India, New Delhi.
10. Ibancevish J.M. and Matleson M.T.: *Organizational Behaviour & Management*; Irwin Homewood, Illinois.

BC-105
Business Economics - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Basic problems of an economy; Working of price mechanism.

Elasticity of Demand : Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenues, marginal revenue, and elasticity of demand; Determinants of elasticities of demand; Importance of elasticity of demand.

Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies, Ridge lines.

Theory of Costs : Short-run and long-run cost curves traditional and modern approaches.

Suggested Readings:

1. John P. Gould. Jr. and Edward P. Lazear: *Macroeconomic Theory*, All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: *Microeconomic Theory and Applications*, Kalyani, New Delhi.
3. Watson Donalds and Getz Moloclm : *Price Theory an Its user*; Khasla Publishing House, New Delhi.
4. Koutsoyianni A. : *Modern Microeconomics*; Macmillan New Delhi.
5. Richard G. Lipsey: *An Introduction to Positive Economics*; ELBS, Oxford.
6. Singler G. : *The Theory of Price*; Prentice Hall of India.
7. Nellis & Parker: *The Essence of Business Economics*; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R. and Ferguson G.J.: *Business Economics*; Macmillan, Hampshire.
9. Ahuja H.L. : *Business Economics*; S. Chand & Co., New Delhi.

BC-106
KURUKSHETRA UNIVERSITY, KURUKSHETRA
BASICS OF COMPUTER-I
(Ist Semester)

Theory Paper Max Marks-40 Marks
Practical Paper Max Mark-50
Marks
Internal Assessment- 10 Marks
Time: 3 Hours

Note: The Examiner shall set eight questions in all covering the whole syllabus out of which five questions are required to be attempted by the students.

Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers;

Generation of computers; Classification of Computers- According to Purpose, According to Technology, According to Size and Storage Capacity; Human being VS Computer; Difference between Computer and Calculator.

Input Devices; Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character reader. Scanners, Voice system, Web, Camera.

Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink jet Printers, Plotters, Soft Copy device-Monitor, Sound card and speakers.

Memory and Mass Storage Devices; Characteristics of Memory Systems;
Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up;
Magnetic Disks, Characteristics and classification of Magnetic Disk, Optical Disk, Magnetic Tape.

MS-Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.

BC-201
Business Communication-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Principles of Effective Communication

Writing Skills: Planning business messages, Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

Report Writing: Introduction to a proposal, short report and formal report, report preparation.

Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate effective presentation skills.

Non- Verbal Aspects of Communicating.

Interview Skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.

International Communication: Cultural sensitiveness and cultural context; Writing and presenting in International situations; Inter-cultural factors in interactions; Adapting to global business.

Suggested Readings:

1. Bovee and Thill : *Business Communication Today*, Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder,;: *Principles of Business Communication*; Macmillan Publishing Company, London.
3. Randall E. Magors :*Business Communication*; Harper and Row, New York.
4. *Webster's Guide to Effective Letter Writing*, Harper and Row, New York.
5. Balasubramanyam : *Business Communications*; Vikas Publishing House, Delhi.
6. Kaul : *Business Communication*; Prentice Hall, New Delhi.
7. Kaul : *Effective Business Communication* :Prentice Hall, New Delhi.
8. Patri V.R. : *Essentials of Communication*; Greenspan Publications, New Delhi.
9. Senguin J : *Business Communication*; The Real World and Your Career, Allied Publishers, New Delhi.
10. Robinson, Netrakanti and Shintre: *Communicative Competence in Business English*; Orient Lognman, Hyderabad.

BC-202
Business Mathematics - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Linear Programming-Formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions; unbounded solution and redundant constraints; Simplex Method - Solution of problems up to three variables, including cases of mixed constraints, Duality; Transportation Problem.

Compound interest and Annuities: Certain different types of interest rates, Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

Suggested Readings

1. Allen RG,D. : *Basic Mathematics*; Macmillan, New Delhi.
2. Dowling E.T.: *Mathematics for Economics*; Sihaum Series, McGraw Hill, London.
3. Loomba Paul: *Linear Programming*; Tata McGraw Hill, New Delhi.
4. Vohra, N.D. : *Quantitative Techniques in Management*; Tata McGraw Hill, New Delhi.
5. Soni, R.S. : *Business Mathematics*; Pitamber Publishing House.
6. Kapoor, V.K. : *Business Mathematics*; Sultan Chand & Sons, Delhi.
7. Holden: *Mathematics for Business and Economics*; Macmillan India, New Delhi.

BC-203
Financial Accounting - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Special Accounting Areas.

Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch.

Joint Venture Accounts: Meaning of joint venture; Joint venture & partnership; Accounting records.

Branch Accounts: Dependent branch, Debtors system, Stock and debtor system; Final accounts system; wholesale branch, independent branch; Foreign branch.

Hire purchase and installment purchase system: Meaning of hire-purchase contract; Legal provisions regarding hire-purchase contract; Accounting records for goods of substantial sale values and accounting records for goods of small values; Installment purchase system; After sales service.

Partnership Account: Essential Characteristics of Partnership; Partnership deed; Final accounts; Adjustment after closing the accounts; Fixed and fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio.

Reconstitution of a partnership firm: Admission of a partner; Retirement of a partner; death of a partner; Amalgamation of partnership firms; Dissolution of a partnership firm -Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.

Suggested Readings

1. Anthony, R.N. and Reece, J.S. : *Accounting Principle*: Richard Irwin Inc.
2. Gupta RK. and Radhaswamy, M. : *Financial Accounting*; Sultan Chand and Sons, New Delhi.
3. Monga J.R, Ahuja Girish, and Sehgal Ashok: *Financial Accounting*; Mayur Paper Back, Noida.
4. Shukla, M.C. Grewal T.S. and Gupta, S.C. : *Advanced Accounts*; S. Chand & Co., (New Delhi).
5. Compendium of Statement of Standards of Accounting: *The Institute of Chartered Accountants of India*, New Delhi.

BC-204
Business Management - II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Leadership: Concept and leadership styles; Leadership theories (Tannenbaum and Schmidt); Likert's System Management.

Motivating and Leading people at work: Motivation concept; Theories-Maslow, Herzberg, McGregor, and Ouchi, Financial and non-financial incentives.

Communication: nature, process, networks and barriers, Effective communication.

Managerial Control: Concept and process, Effective control system, Techniques of control: traditional and modern.

Management of change: Concept, nature, and process of planned change, Resistance of change, Emerging horizons of management in a changing environment

Suggested Reading

1. Drucker, Peter F : *Management Challenges for the 21st Century*; Butterworth Heinemann, Oxford.
2. Weihric and Koontz, *et al: Essentials of Management*, Tata McGraw Hill, new Delhi.
3. Fred Luthans : *Organizational Behaviour*; McGraw Hill, New York.
4. Louis A. Allen: *Management and Organization*; McGraw Hill, Tokyo.
5. Ansoff H.I. : *Corporate Strategy*; McGraw Hill, New York.
6. Hampton, David R.: *Modern Management*; McGraw Hill, New York.
7. Stoner and Freeman: *Management*; Prentice-Hall, New Delhi.
8. Maslow Abraham: *Motivation and Personality*; Harper & Row, New York, 1954.
9. Hersey Pual and Balnchard Kenneth: *Management of Organizational Behaviour-Utilizing the Human Resources*; Prentice Hall of India, New Delhi.
10. Ibancevish J.M. and Matleson M.T.: *Organizational Behaviour & Management*; Irwin Homewood, Illinois.

BC- 205
Business Economics -II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Market Structures : market structures and business, Decisions; Objectives of a business firm.

- (a) Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long-run supply curves; Price and output determination, practical applications.
- (b) Monopoly: Determination of price under monopoly; Equilibrium of a firm; comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination, Practical applications.
- (c) Monopolistics Competition: Meaning and characteristics; Price and output determination under monopolistic competition; product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
- (d) Oligopoly; Characteristics; Indeterminate pricing and output; Classical models of Oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.

Factor Pricing-I: Marginal productivity theory and demand for factors; Nature, supply of factor inputs, Determination of wage rates under perfect competition and monopoly, Exploitation of labour, Rent-concept; Ricardian and modern theories of rent; Quasi-rent.

Factor-Pricing-II: Interest-Concept and theories of interest; Profit: nature, concepts and theories of profit.

Suggested Readings:

1. John P. Gould. Jr. and Edward P. Lazear: *Macroeconomic Theory*, All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: *Microeconomic Theory and Applications*, Kalyani, New Delhi.
3. Watson Donalds and Getz Moloclm : *Price Theory an Its user*, Khosla Publishing House, New Delhi.
4. Koutsoyianni A. : *Modern Microeconomics*; Macmillan New Delhi.
5. Richard G. Lipsey: *An Introduction to Positive Economics*; ELBS, Oxford.
6. Singler G. : *The Theory of Price*; Prentice Hall of India.
7. Nellis & Parker: *The Essence of Business Economics*; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R. and Ferguson G.J.: *Business Economics*; Macmillan, Hampshire.
9. Ahuja H.L. : *Business Economics*; S. Chand & Co., New Delhi.

BC-206
KURUKSHETRA UNIVERSITY, KURUKSHETRA
BASICS OF COMPUTER-II
(IInd Semester)

Theory Paper Max Marks-40 Marks
Practical Paper Max Mark-50
Marks
Internal Assessment- 10 Marks
Time : 3 Hours

Note: The Examiner shall set eight questions in all covering the whole syllabus out of which five questions are required to be attempted by the students.

Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer; Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.

Software concepts: Types of Software and their role, Different System Software types- Operating systems, Translators, System Utilities; Concept of Application Packages; Types of an operating system-Multi-user O.S. Multitasking O.S., Multi-Processing as; Time-sharing as., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.

Introduction to Windows: Components of Application Window; Types of Windows, Windows as an operating System, Windows explorer, Using Paintbrush, Control Panel, Installing a printer. User interfaces- CUI and GUI; Concept of a Desktop and Taskbar, My Computer, Recycle Bin, My Documents and Internet Explorer icons.

MS-Excel: Applications of Spreadsheet; Advantages of in Spreadsheet; Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing, establishing worksheet links, Table creating and printing graphs, Macros, Using Built-in-functions.

BC-207

Environmental Studies (Qualifying paper)

Total Marks: 100

Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination alongwith the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern 25 Marks

PART-B: Essay type with inbuilt choice 50 Marks

PART-C: Field work 25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Defination, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.
 - f) Land resources: Land as a resource, land degradation man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem.
- Producers, Consumers and decomposers.
- Energetical flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, types, Characteristic features, structure and function of the following of the ecosystem.
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Bio-geographical classification of India. "
- Value of biodiversity : consumptive use, productive use, social, ethical; aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. 1
- Endangered and endemics.
- Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

- Causes, effects and control measures of :-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution

- d. Marine pollution
- e. Noise pollution
- f. Thermal pollution
- g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7

lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6

lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/hill/mountain.
- Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems pond, river, hill slopes, etc.

(Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students first hand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher morely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synegetic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes.

Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

Reference:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad- 380013, India, Email. mapin@icenet.net(R).
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.
4. Clerk RS., Marine Pollution; Clanderson Press Oxford(1B)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T. 2001, Environmental Encyclopedia, Jaico Publishing House, Mumbai, 1196p. .
6. De A.K., Environmental Chemistry, Wiley Esteem Ltd.
7. Down to Earth, Centre for Science and Environment(R)
8. Gleick, H.P.1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
9. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay(R).
10. Heywood, V.H. & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 114p.
11. Jadhav, H& Dosale, V.M. 1995, Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p.
12. Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
13. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. em).
14. Odmn, E.P. 1971. Environments of Ecology. W.B. Saunders Co. USA, 574p.
15. Rao MN. & Datta, A.K. 1987 . Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- 16.Sharma B.K, 2001. Enviromntal Chemistry. Goel Pub1" House, Meerut. Survey of the Environmental The Hindu(M)
17. Townsend C., Harper J, and Michael Begon, Essentials 0 ecology, Blackwell Science(1B).
18. Trivedi R.K, Handbook of Environmental Laws, Ru1es, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R)
19. Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
20. Wagner KD., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p.

(M) Magazine

(R) Reference

(TB) Textbook

BC-301
Business Regulatory Framework - I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Law of Contract (1872) : Nature of contract; Classification; Offer and acceptance; Capacity of parties of contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract, Remedies for breach of contract.

Special Contracts: Indemnity & Guarantee, Bailment, Pledge & Agency.

Partnership Act, 1932.

Salient features of Right to Information Act 2005 (RTI).

Suggested Readings:

1. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Singh, Avtar , The Principles of Mercantile Law : Eastern Book Company, Lucknow.
3. Kuchal, M.C., Business Law; Vikas Publishing House, New Delhi.
4. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
5. Chandha, P.R., Business Law, Galgotia, New Delhi.
6. Chawla & Garg, Mercantile Law, Kalyani Publishers, New Delhi.

BC-302
Corporate Accounting - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Issue, Forfeiture and Re-issue of Shares: Redemption of preference shares; Issue and Redemption of Debentures.

Final accounts of Companies: Excluding computation of Managerial Remuneration.

Accounting for Amalgamation, Absorption of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction; excluding re-construction schemes.

Suggested Readings:

1. Gupta, R.L. and Radhaswamy, M., Company Accounts; Sultan Chand and Sons, New Delhi, 2000.
2. Maheshwari, S.N., Corporate Accounting; Vikas Publishing House, New Delhi, 2000.
3. Monga, I.R., Ahuja, Girish, and Sehgal, Ashok; Financial Accounting; Mayur Paper Back. Noida, 2000.
4. Shukla, M.C., Grewal, T.S.; and Gupta, S.C.; Advanced Accounts; S.Chand & Co. New Delhi, 2000.
5. Moora, C.L. and Jaedick, R.K., Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio, 1997.
6. Agarwala, A.N. and Agarwala K.N., Higher Science of Accountancy; Kitab Mahal, 2001.

BC-303
Company Law

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction- Meaning, characteristics & types of companies.

Promotion and incorporation of companies.

Memorandum of Association, Articles of Association, Prospectus; Share Capital, Membership, Borrowing powers, mortgages and charges.

Directors- appointment, powers and Legal position.

Company meetings- kinds, quorum, voting, resolutions, minutes.

Suggested Readings

1. Gower L.C.B., Principles of modern Company Law : Stevens & Sons London,2000.
2. Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur, 2000.
3. Singh Avtar, Company Law : Eastern Book Co., Lucknow, 2000.
4. Kuchal M.C., Modern India Company Law : Shri Mahavir Books, Noida,2000.
5. Kapoor N.D., Company Law- Incorporating the provisions of the Companies
6. Amendment Act, 2000: Sultan Chand & Sons, New Delhi, 2000.
7. Gupta Kamal, Contemporary Auditing; Tata McGraw-Hill, New Delhi.
8. Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.

BC-304
Business Statistics - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Statistics as a subject; Statistical Data: Meaning and types, Collection and Rounding of Data, classification and presentation of data.

Analysis of Univariate Data: Construction of a frequency distribution; concept of central tendency and dispersion-and their measures; Moments; Measures of Skewness; Measures of Kurtosis.

Analysis of Bivariate Data: Linear regression and correlation.

Index Number: Meaning, types, and uses: Methods of constructing price and quantity indices (simple and aggregate); Tests of adequacy; chain-base index numbers; Base shifting, splicing, and deflating; Problems in constructing index numbers; Consumer price index.

Suggested Readings:

1. Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi, 2002.
2. Hooda, R.P., statistics for Business and Economics, Macmillan, New Delhi, 1999.
3. Ya-Lin Chau, Statistical Analysis with Business and Economics: Applications, Holt, Reinhard & Winster, 1997.
4. Lewin and Rubin, Statistics for Management; Prentice-Hall of India, New Delhi, 2000.
5. Sancheti, D.C. and Kapoor V.K., Statistics (Theory, Methods & application); Sultan Chand & Sons, Delhi, 2000.
6. Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York, 1992.

BC-305
Principles of Marketing - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy; marketing concepts- traditional and modern; selling vs. marketing, marketing mix; Marketing environment.

Consumer behaviour and Market Segmentation: Nature, scope and significance of consumer behaviour; market segmentation- concept and importance, Bases for market segmentation.

Product: Concept of product, consumer and industrial goods; product planning and development; packaging role and functions; Brand name and trade mark; after-sales service; product life cycle concept.

Suggested readings:

1. Kotler Phillip: Marketing Management; Prentice-Hall of India, New Delhi, 1986.
2. Pride, willian M. and Ferrel, O.C.: Marketing; Houghton, Mifflin, Boston.
3. Stantan, W.J., Etzel Michael J. and Walker Bruce J.,: Fundamentals of Marketing, McGraw-Hill, New York.

BC-306 (i)

Information Technology and Its Applications in Business (Theory Paper)

Theory Paper Max Marks-40 Marks

Internal Assessment- 10 Marks

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Essentials of Computer: Concept of data, information and data processing; Levels of information; Electronic data processing.

Computer Processing System: Definition of computer, Generation of computers, classification of computers; Insights into a digital computer system; Advantages of computers.

Input/Output devices: "Keyboard", "Mouse", MICR, digitizer, scanners, OCR, microphone, Impact and Non-impact printers, Dot-Matrix printers, Laser printers, Plotters, Monitors.

Memory and Mass Storage Devices: characteristics of memory systems, Memory Hierarchy, Types of Memory-Primary, secondary and backup; RAM and ROM; Magnetic Disks-Characteristics, classification of magnetic disks; Optical disks, Magnetic Tapes.

Software Concepts: Types of software and their role, Different system software types-operating systems, Translators, System utilities; concept of Application Packages; Os and Its types.

Data communication: Forms of data transmission; primal data transmission; Communication Channels-wire cables, Microwave, Fibre-optics, communication satellites; Data transmission speeds; Modes of Data Transmission.

Computer Networks: Key issues for Computer Network, Types of computer networks; Local Area Networks (LAN); Wide Area Network (WAN); Public and private networks; Network topology; Client-Server Concept.

Electronic Data Interchange (EDI) : Basics of EDI; Financial EDI; Advantages and applications of EDI.

Internet and Its Applications: History of Internet, benefits of Internet, H/W and S/W requirements for Internet, Applications of Internet, Internet Addressing, ISD Internet in India. Information Revolution and IT; Impact of IT on Business environment; Computing and dissemination of Information and Knowledge; Convergence of technologies.

Computer-based Business Applications using MS-Access: Programming under a DBMS environment; concept of DBMS; Data field, records, and files, sorting and indexing data; Searching records, designing queries and reports; Linking of data files, Understanding programming environment in DBMS and developing application using MS-Access.

Suggested Readings

1. Gill, N.S., Essentials of Computer and Network Technology, Khanna Book Publishing Co(P) Ltd., Delhi.
2. Knight A.V. and Silk, D.J., Managing Information, McGraw Hill Book Company, New Delhi.
3. Semdler, Teach Yourself MS-Office, BPB Publications, Delhi.
4. Bangla, R., Learning MS-Office, 2000, Khanna Book Publishing Co.(P) Ltd., Delhi.

BC-306(ii)
Indian Financial System - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Money: Functions theories and money supply in India; Finance: Sources and role of finance in Economic Development, Indian Financial System: Components, Financial intermediaries, capital and money markets and their instruments; Methods for Note Issues in India.

Indian Banking System: Definition of bank, Commercial banks importance, functions and problems of Non-performing assets; Structure of commercial banking system in India, Regional Rural Banks, Co-operative banking in India.

Credit Creation: Process of Credit creation, functions and its limitations.

Suggested Readings:

1. Chandle, L.V. and Goldfeld, S.M., The Economic of Money and Banking, Harper and Row, New York.
2. Gupta, S.B., Monetary Planning of India; S. Chand, New Delhi.
3. Khan, M.Y., India Financial System-Theory and Practice; Tata McGraw Hill, New Delhi.
4. Report on Currency and Finance.
5. Sengupta, A.K. and Agarwal, M.K., Money Market Operations in India; Skylark Publications, New Delhi.
6. Gupta and Sharma, Indian Financial System, Kalyani Publishers, New Delhi.

BC-306(iii)
Fundamentals of Insurance - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

Fundamentals of Agency Law: Definition of an agent, Agents Regulations; Insurance Intermediaries; Agents, Compensation.

Procedure for Becoming an Agent: Pre-requisite for obtaining a licence; duration of licence; Cancellation of licence; Revocation or suspension/termination of agent appointment; code of conduct; unfair practices.

Functions of the Agent: Proposal form and other forms for grant of cover, Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Suggested Readings:

1. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act, 1999.
3. Life Insurance Corporation Act, 1956.
4. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
5. Vinayakam N. Radhaswamy and Vasudevan, S.V., Insurance-Principles and Practice, S. Chand and Co., New Delhi.
6. Mishra, M.N.; Life Insurance Corporation of India, Vols. I, II & III, Raj Books, Jaipur.

BC-306(iv)
Human Resource Management - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Human Resource Management: Concept, benefits and prerequisites; Difference between human resource development and human resource management; Role, functions and status of human resource manager; Role of chief executives, Line managers and HRD managers in developing human resources; Personnel policies, procedures and programmes; Human resource planning; Job analysis and Job evaluation.

Recruitment: Steps in recruitment, recruitment policy, sources and methods of recruitment.

Selection Process and Policy; Career Planning: objectives and responsibilities; process, prerequisites, advantages and limitations of career planning, career problems and their solutions.

Suggested Readings:

1. K. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi.
2. V.S.P. Rao, Human Resource Management, Text and Cases, Excel Books.
3. C.B. Mamoria, Personnel Management, Himalaya Publishing House, New Delhi.
4. B.P. Singh, T.N. Chhabra and P.L. Taneja, Personnel Management and Industrial Relations, Dhanpat Rai and Co., New Delhi.
5. R.S. Dwivedi, Management of Human Resources, Galgotia Publications.

BC-401
Business Regulatory Framework - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Sale of Goods Act 1930 : Formation of contracts of sale; Goods and their classification, Price; conditions, and warranties; Transfer of property in goods; Performance of the contract of sales, Unpaid seller and his rights, Sale by auction; Hire purchase agreement.

Negotiable Instrument Act 1881; Definition of negotiable instruments: Features; Promissory note; Bill exchange & cheque; types of crossing; Dishonour and discharge of negotiable instrument.

Consumer Protection Act 1986; Salient features; Definition of Consumer; Grievances Redressal Machinery.

Foreign Exchange Management Act 2000: Definitions and main provisions.

Suggested Readings:

1. Desai T.R. Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergsamwala, IS., The Negotiable Instrument Act; N.M. Tripathi, Mumbai. ' .
3. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow. .
4. Kuchal, M.C., Business Law; Vikas Publishing House, New Delhi. . . .
5. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
6. Chandha, P.R, Business Law, Galgotia, New Delhi.

BC-402
Corporate Accounting - II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Company Accounts: Valuation of Shares and Goodwill.

Consolidated balance sheet of holding companies with one subsidiary only.

Liquidation of companies.

Accounts of Banking and Insurance Companies; Accounts relating to insurance claims.

Suggested Readings:

1. Gupta, R.L. Radhaswamy, M., Company Accounts, Sultan Chand and Sons, New Delhi, 2000.
2. Maheshwari, SN., Corporate Accounting, Vikas Publishing House, New Delhi, 2000.
3. Monga, IR, Ahuja, Girish, and Sehgal, Ashok, Financial Accounting, Mayur Paper Back. Noida, 2000.
4. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., Advanced Accounts, S. Chand & Co. New Delhi, 2000.
5. Moora, C.L, and Jaedick, R.K., Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio, 1997.
6. Agarwala, AN. and Agarwala K.N.: Higher Science of Accountancy, Kitab Mahal, 2001.

BC-403
Auditing

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Meaning and objectives of auditing, types of audits, Internal audit.

Audit Process: Audit programme; working papers and evidences;

Routine checking and test checking;

Internal checking system

Vouching: Verification of assets and liabilities.

Audit of Limited Companies-Company Auditor- appointment, power, duties and liabilities, Audit Reports, Investigation: Meaning, nature and importance.

Suggested Readings:

1. Gower L.C.B; Principles of modern Company Law, Stevens & Sons London,2000.
2. Ramaiya A., Guide to the Companies Act: Wadhwa & Co. Nagpur, 2000.
3. Singh Avtar, Company Law, Eastern Book Co., Lucknow, 2000.
4. Kuchal M.C., Modern India Company Law : Shri Mahavir Books, Noida,2000.
5. Kapoor N.D, company Law- Incorporating the provisions of the Companies.
6. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill, New Delhi.
7. Tandon B.N. Principles of Auditing, S. Chand and Co., New Delhi.

BC-404
Business Statistics -II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Meaning of Time Series and Uses of Time Series.

Analysis of Times Series: Causes of variation in time series data;

Components of a time series; Decomposition-additive and multiplicative models; determination of trend- Moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indicates by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

Theory of Probability: Probability as a concept; approaches to defining probability; addition and multiplication laws of probability; Conditional probability; Bayes' Theorem.

Probability distributions: Probability distribution as a concept; Binomial, Poisson and Normal distributions- their properties and parameters.

Suggested Readings:

1. Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi, 2002.
2. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi, 1999.
3. Ya-Lin Chau, Statistical Analysis with Business and Economics: Applications, Holt, Reinhard & Winster, 1997.
4. Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi, 2000.
5. Sancheti, D.C. and Kapoor V.K., Statistics (Theory, Methods & application), Sultan Chand & Sons, Delhi, 2000.
6. Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York, 1992.

BC-405
Principles of Marketing -II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Price: Importance of price in the marketing mix, Factors affecting price of a product/service; Discounts and rebates.

Distribution Channels and Physical Distribution: distribution channels-concept and role; types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

Promotion: Methods of promotion; Optimum Promotion Mix; Advertising Media: Merits and limitations, Characteristics of an effective advertisement, Personal selling, publicity; Sales promotion and public relations.

Suggested readings:

1. Kotler Phillip: Marketing Management; prentice-Hall of India, New Delhi, 1986.
2. Pride, willian M. and Ferrel, O.C.: Marketing; Houghton, Mifflin, Boston.
3. Stantan, W.J., Etzel Michael J. and Walker Bruce J.: Fundamentals of Marketing, MCGraw-Hill, New York.

BC - 406 (i)
Information Technology and Its Applications in Business
(Practical)

Practical Paper Max
Mark-50 Marks
Time : 3 Hours

MS Access, Creation of database, forms, reports, programming and developing applications.

Suggested Readings

1. Gill, N.S.: Essentials of Computer and Network Technology, Khanna Book Publishing Co(P) Ltd., Delhi.
2. Knight A.V., Silk, D.J.: Managing Information, McGraw Hill Book Company, New Delhi.
3. Semdler: Teach Yourself MS-Office, BPD Publications, Delhi.
4. Bangla, R.: Learning MS-Office, 2000. Khanna Book Publishing Co.(P) Ltd., Delhi.

BC-406(ii)
Indian Financial System -II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Development Banks- features and functions; State level Development banks: Objectives, functions and their role; Non-banking Financial Institutions.

Reserve Bank of India: Functions, regulation and control of credit, monetary policy.

Determination and regulation and interest rates in India.

Venture capital; Credit rating; Merchant banking.

Institutional financing in India: UTI, LIC and GIC: Objectives, functions investment policies, and role in industrial financing.

Mutual Funds: Meaning, role, importance, types, SEBI guidelines, etc.

Suggested Readings:

1. Chandle, L.V. and Goldfeld, S.M., The Economic of Money and Banking, Harper and Row, New York.
2. Gupta, S.B., Monetary Planning of India, S. Chand, New Delhi.
3. Khan, M.Y., India Financial System-Theory and Practice, Tata McGraw Hill, New Delhi.
4. Report on Currency and Finance.
5. Sen Gupta, A.K. and Agarwal, M.K., Money Market Operations in India, Skylark Publications, New Delhi.

BC-406(iii)
Fundamentals of Insurance -II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Profile of Insurance Companies: Organizational set-up of the company; Promotion strategy; Market share; Important activities, Structure; Product; Actuarial profession; product pricing-actuarial aspects; Distributions channels.

Principles of Life Insurance/Marine/Fire/Medical/General Insurance.

Contracts of various kinds; Insurable Interest.

Suggested Readings:

1. Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
2. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Life Insurance Corporation Act, 1956.
5. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
6. Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S. Chand and Co., New Delhi.
7. Mishra, M.N., Life Insurance Corporation of India, Vols. I, II & III, Raj Books, Jaipur.

BC-406(iv)
Human Resource Management - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

H.R.D. Concept, Benefits and Pre requisites.

Training and development: Concept and importance of training, training methods/techniques; Performance appraisal.

Wage and salary administration: Promotion, transfer, demotion, separation and absenteeism, labour turnover; Personnel records and audit.

Industrial Relations: Concept, components and approaches.

Industrial relations in India; HRD practices in Indian Industries;

Concept and forms of industrial democracy.

Suggested Readings:

1. K. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi.
2. V.S.P. Rao: Human Resource Management: Text and Cases, Excel Books.
3. C.B. Mamoria, Personnel Management, Himalaya Publishing House, New Delhi.
4. B.P. Singh, T.N. Chhabra and P.L. Taneja, Personnel Management and Industrial Relations, Dhanpat Rai and Co., New Delhi.
5. R.S. Dwivedi, Management of Human Resources, Galgotia Publications.

BC-501
Income Tax- I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Basic Concepts; Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning.

Basis of Charges: Scope of total income, residence and tax liability, income which does not form part of total income.

Heads of Income: Salaries, Income from house property.

Profit and gains of business or profession, including provisions relating to specific business, Capital gains; Income from other sources.

Fringe Benefits

Suggested Readings:

1. Singhanian V.K.: Student's Guide to Income Tax.
2. Prasad, Bhagwati: Income Tax Law & Practice.
3. Mehrotra H.C.: Income Tax Law & Account.
4. Dinker Pagare: Income Tax Law and Practice.
5. Girish Ahuja and Ravi Gupta: Systematic Approach.
6. Chandra Mahesh and Shukla D.C.: Income Tax.

BC-502
Cost Accounting - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

Accounting for Material: Pricing of material issues; Treatment of material losses, Material control; Concept and techniques.

Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes.

Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; under and over absorption and its formations.

Cost Ascertainment: Unit costing including tender price and reconciliation of cost and financial accounts.

Suggested Readings:

1. Arora M.N., Cost Accounting-Principles and Practice, Vikas, New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting Kalyani, New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Dalar, Cost Accounting - A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.
7. Tulsian P.C., Practical Costing, Vikas, New Delhi.
8. Maheshwari S.N., Advanced Problems and Solutions in Cost Accounting, Sultan Chand & Co., New Delhi.

BC-503
Management Accounting and Financial Management -I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Management Accounting: Meaning, nature, scope and functions of management accounting; Role of Management accounting in decision-making; Management accounting vs. financial accounting; Tools and techniques of management accounting.

Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of Ratios-Profitability ratios, turnover ratios, liquidity ratios, solvency ratios; Advantages and limitations of ratio analysis.

Funds Flow Statement, Cash Flow statement as per Indian Accounting Standard 3.

Financial Management: Goals- Profit vs. Wealth maximization; Finance Functions-investment, financing and dividend decision, Financial planning, over-capitalization and under capitalization.

Capital Budgeting: Nature of investment decisions, investment evaluation criteria; Net present value (NPV) internal rate of return (IRR), profitability index, payback period, accounting rate of return; NPV and IRR comparison, excluding risk analysis.

Suggested Readings:

1. Arora M.N., Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting, Kalyani, New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Dalar, Cost Accounting - A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.

BC-504
Business Environment -I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Business Environment: Concept, components, and importance; Environmental scanning techniques;

Economic Trends (overview): Income, Savings and investment, Industry, Trade and balance of payments, Money, Finance, Prices.

Problems of growth: Unemployment; Poverty; Regional imbalances; Social Injustice; Inflation; Parallel economy, Industrial sickness-meaning, causes, remedial measures, SICA.

Role of Government in Indian Economy: Monetary and fiscal policy.

Industrial policy; Industrial Licensing, Special Economic Zones, Privatization, SEBI - Objectives & functions.

Suggested Readings:

1. Sundaram & Black, The International Business Environment, Prentice Hall, New Delhi.
2. Aggarwal A.N., Indian Economy, Vikas Publishing House, Delhi.
3. Khan Farooq A.L., Business and Society, S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M., Indian Economy, S. Chand, Delhi.
5. Misra S.K. and Puri V.K., Indian Economy, Himalaya Publishing House, New Delhi.
6. Hedge Ianl, Environment Economics, Macmillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India-A Critique; S. Chand, New Delhi.

BC-505 (Opt. - i)
Financial Market Operations - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

An Overview of financial markets in India.

Money Market; Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses, and (c) Call money market; Recent trends in Indian Money market; Capital market: Security market- (a) New issue market, (b) Secondary market; Functions and role of stock exchange; Listing procedure and legal requirements; Public issue-pricing and marketing; Stock exchanges- National stock exchange and over-the-counter exchange.

Securities Contract and Regulations Act: main provisions.

Suggested Readings:

1. Chandler M.V. and Goldfeld S.M., Economics of Money and Banking, Harper and Row, New York.
2. Gupta Suraj B., Monetary economics, S. Chand and Co., New Delhi.
3. Gupta Suraj B, Monetary Planning in India, Oxford, Delhi.
4. Bhole L.M., Financial Markets and Institutions; Tata McGraw Hill, New Delhi.
5. Hooda R.P., Indian Securities Market-Investors view point, Excel Books, New Delhi.
6. R.B.I., Functions and Working.
7. R.B.I., Report on currency and finance.
8. R.B.I., Report of the Committee to Review the Working of the Monetary System: Chakravarty Committee.

BC-505(Opt. - ii)
International Marketing - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

International Marketing: Nature, definition and scope of international marketing; domestic marketing vs. international marketing; International marketing environment-economic, cultural, Political & legal environment; Identifying and Selecting foreign market; Foreign market entry mode decisions.

Product planning for International Market: Product designing; standardization vs adaptation; Branding and packaging; Labelling and quality issues, After sales services.

International pricing: factors influencing international price, Pricing process and methods; international price quotation and payment terms.

SUGGESTED READINGS

1. Bhattacharya R.L. and Varshney B, International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J: Multinational Marketing Management, Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall, New Delhi.
5. Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall, New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall, New Delhi.
7. Fayer Weather John, International Marketing, Prentice Hall, NJ.
8. Cateora P.M. and Keavenay S.M., Marketing- An International Perspective, Erwin Homewood, Illinois.
9. Paliwala, Stanley J, The Essence of International Marketing; Prentice Hall, New Delhi.

BC-505(Opt. - iii)
INVESTMENT MANAGEMENT - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Investment: meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity; Stock Exchange; Functions, trading system, Regulation and listing of securities.

Fundamental analysis; company analysis; industry analysis and economy analysis; Technical Vs Fundamental analysis; Implications for investment decision-making; Technical analysis; Dow theory, Charting techniques, Volume indicators.

Valuation of Securities: equity, bonds and convertible securities.

Suggested Readings:

1. Fischer, Donald E. and Jordon, Ronald J., Security analysis and Portfolio Management, Prentice Hall, New Delhi.
2. Fuller, Russell J. and Farrell, James L., Modern Investments and Security analysis. McGraw Hill, International Edition (finance Services) New York.
3. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., Investments, Prentice Hall of India, New Delhi.
4. Bhalla, V.K. security analysis and Portfolio management, Sultan Chand, New Delhi.

BC-505(Opt. - iv)
INDIRECT TAXES - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act; CENVAT.

Customs: Role of customs in international trade; Important terms and definitions under the Customs Act 1952; Assessable value; Baggage; Bill of entry; Dutiable goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; shipping bill; store; Bill of Lading ; 'Export Manifest; Letter of credit; Kinds of duties -basic, auxiliary, additional or countervailing; Basics of levy-advalorem, specific duties; Prohibition of export and import of goods, and Provisions regarding notified & specified goods; Import of goods-free import and restricted import; Type of import -import of cargo, import of personal baggage, import of stores.

Clearance Procedure- For home consumption, for warehousing, for re-export.

Clearance procedure for import by post; Prohibited exports; canalized exports; Exports against licensing; 'type of exports, export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

SUGGESTED READINGS:

1. Central Excise Act.
2. Customs Act.
3. Central Sales Tax Act.
4. Ahuja Girish & Gupta Ravi: Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions), Bharat Law House Pvt.Ltd., New Delhi.

BC-505(Opt. - v)
ADVERTISING AND SALES MANAGEMENT - I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Communication Process: Basic communication process, role of source; Encoding and decoding of message, media, audience, feedback, and noise.

Advertising and Communication mix: Different advertising functions; Types of advertising; Economic social aspects of advertising; advertising process-an overview; setting advertising objectives and budget.

Creative aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types.

Advertising Media: Different types of media; Media planning and scheduling.

SUGGESTED READING:

1. Asker, David and Myers John G., Advertising Management, Prentice Hall of India , New Delhi.
2. Border W.H., Advertising, John Wiley, N Y.
3. Oglvy D., Oglivy on Advertising, Longman Publication.
4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, Prentice Hall of India, , New Delhi.
5. Sengupta Subroto, Brand Positioning Strategies for Competitive Advantage, Tata McGraw Hill, New Delhi.
6. Cundiff Still and Govani: Sales Management, Prentice Hall, New Delhi.
7. Rorsiter John R. and Percy Larry, Advertising and Promotion Management; McGraw Hill , New York.
8. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.
9. Skill, Richard R., Gundiff, Edwards W & Govani, Norman A.P., Sales Management, PM.

BC-505(Opt. - vi)
Essentials of E-commerce - I

External
Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction to E-Commerce:-Business operations; E-commerce practices vs. traditional business practices; concepts of b2b, b2c,c2c,b2g,g2h,g2c; Features of E-Commerce, Types of E-Commerce Systems, Elements of E-Commerce, principles of E-Commerce, Benefits and Limitations of E-Commerce.

Management Issues relating to e-commerce.

Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.

Applications in governance: EDI in governance; E-government; E-Governance applications of Internet; concept of government -to- business, business-to-government and citizen-to-government; E-governance models; Private sector interface in E-governance.

Applications in B2C: Consumers shopping procedure on the Internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; success factors of e-brokers; Broker-based services on-line; On-line travel tourism services; Benefits and impact of e-commerce on travel industry; Deal estate market; online stock trading and its benefits; Online banking and its benefits; On-line financial services and their future; E-auctions - benefits, implementation and impact.

Suggested Readings:

1. Turban E., Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co.(P) Ltd., Delhi.

BC-601
Income Tax - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Clubbing and Aggregation of Income, Set-off and Carry Forward of Losses.

Deduction under section 80C to 80U in Computing Total Income.

Computation of Tax Liability

Computation of Total Income and Tax Liability of an Individual, H.U.F. and Firm.

Income Tax Authorities

Procedure for Assessment

Deduction of Tax at Source

Advance Payment of Tax

Recovery of Tax and Refund of Tax

Appeals, Revision, Penalties and Prosecutions.

Suggested Readings:

1. Singhanian V.K., Student's Guide to Income Tax.
2. Prasad, Bhagwati, Income Tax Law & Practice.
3. Mehrotra H.C., Income Tax Law & Account.
4. Dinker Pagare, Income Tax Law and Practice.
5. Girish Ahuja and Ravi Gupta, Systematic Approach.
6. Chandra Mahesh and Shukla D.C., Income Tax.

BC-602
Cost Accounting - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Job, batch and contract costing; Operating costing; Process costing-including inter-process profits (excluding equivalent production) and joint and by-products; Cost records: Integral and non-integral system: Standard Costing and variance analysis-Material and labour variance only; Budgetary control. Marginal Costing and Break-even analysis.

Suggested Readings:

1. Arora M.N., Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting Kalyani, New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting, Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, foster and Dalar, Cost Accounting - A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K., Management Accounting, Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting, Prentice India International, New Delhi.
7. Tulsian P.C., Practical Costing, Vikas, New Delhi.
8. Maheshwari S.N., Advanced Problems and Solutions in Cost Accounting, Sultan Chand & Co., New Delhi.

BC-603
Management Accounting and Financial Management - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Management of Working Capital: Nature of working Capital, Significance of working capital, operating cycle and factors determining of working capital requirements. Estimation of working capital.

Sources of Finance: short term and long term.

Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference, Equity and Retained Earnings; Combined (Weighted) cost of capital.

Capital structure theories and determinants; Leverage: Operating, financial and combined.

Dividend Policies: Issues in dividend policies; Walter's Model, Gordon's Model; M.M. Hypothesis; Forms of dividends, stability in dividends and its determinants.

Suggested Readings:

1. Arora M.N., Cost Accounting-Principles and Practice, Vikas, New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting Kalyani, New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting, Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, foster and Dalar: Cost Accounting - A Managerial Emphasis, Prentice Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.

BC-604
Business Environment - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Economics Systems.

Economic Planning- Concept, Types of plans, Economic Planning in India: Five Year Plans and Planning Machinery.

International Business Environment: International environment (overview); Globalization; Trends in world trade and the problems of developing countries;

Foreign trade and economic growth.

International Economic Institutions -WTO, UNCTAD, World Bank, IMF; Export-Import Policy, Foreign Investment and Collaborations; Regional Economic groupings: meaning, types and advantages.

Multinational Enterprises (MNEs).

Suggested Readings:

1. Sundaram & Black, The International Business Environment, Prentice Hall, New Delhi.
2. Aggarwal A.N., Indian Economy, Vikas Publishing House, Delhi.
3. Khan Farooq A.L., Business and Society, S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M., Indian Economy, S. Chand, Delhi.
5. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, New Delhi.
6. Dutt Ruddar, Economic Reforms in India-A Critique; S. Chand, New Delhi.

BC-605 (Opt. - i)
Financial Market Operations - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Investors protection: Grievances concerning stock exchange dealings and their removal; grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

Functionaries on Stock exchanges: Brokers, sub-brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

Financial services: Merchant banking-functions and roles, SEBI guidelines; Credit rating-concept, functions and types.

Suggested Readings:

1. Chandler M.V. and Goldfeld S.M., Economics of Money and Banking, Harper and Row, New York.
2. Gupta Suraj B., Monetary economics, S. Chand and Co., New Delhi.
3. Gupta Suraj B., Monetary Planning in India, Oxford, Delhi.
4. Bhole L.M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
5. Hooda R.P., Indian Securities Market-investors view point, Excel Books, New Delhi.
6. R.B.I., Functions and Working.
7. R.B.I., Report on Currency and Finance.
8. R.B.I., Report of the Committee to Review the Working of the Monetary System: Chakravarty Committee.

BC-605(Opt. - ii)
International Marketing - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Promotion of Product/services in international markets: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

Planning, organizing and controlling of International Marketing; Exim policy-an overview; Trends in India`s foreign trade.

SUGGESTED READINGS

1. Bhattacharya R.L. and Varshney B; International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B, Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J., Multinational Marketing Management, Prentice Hall, New Delhi.
4. Kriplani V., International Marketing; Prentice Hall, New Delhi.
5. Taggart J.H and Moder Mott M.C., The Essence of International Business; Prentice Hall, New Delhi.
6. Kotler Phillip, Principles of Marketing, Prentice Hall, New Delhi.
7. Fayer Weather John, International Marketing, Prentice Hall, NJ.
8. Cateora P.M. and Keavenay S.M., Marketing- An International Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanley J, The Essence of International Marketing, Prentice Hall, New Delhi.

BC-605(Opt. - iii)
INVESTMENT MANAGEMENT - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Market Efficiency: Weak form, semi-strong form and strong form. Bond analysis: Yield to maturity, term structure of interest rates and bond market efficiency.

Diversification: meaning, gains from diversifications, Markowitz's mean-variance criterion, Sharpe Model. Capital Assets Pricing Model (CAPM); meaning and assumptions, capital market line, securities market line, APT. Investment Performance Evaluation-Sharpe, Treynor, and Jensen models.

Options and Futures: meaning, nature and difference between options and Futures, Forms and types of Option and Futures contracts, advantages and limitations of options and futures.

Suggested Readings:

1. Fischer, Donald E. and Jordon, Ronald J., Security Analysis and Portfolio, Management, Prentice Hall, New Delhi.
2. Fuller, Russell J. and Farrell, James L., Modern Investments and Security Analysis, McGraw Hill, International Edition (finance Services) New York.
3. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery Vs Investment Prentice Hall of India, New Delhi.
4. Bhalla, V.K. Security Analysis and Portfolio Management, Sultan Chan, New Delhi.

BC-605(Opt. - iv)
INDIRECT TAXES - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Central Sales Tax.: Important terms and definitions under the Central sales Tax Act 1956- Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales inside a state; Sales/purchase in the course of imports and deemed exports.

Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of turnover; Sales against `C` and `D` forms.

Principles for determining levy of central sales tax; concept of sale or purchase of goods in the course of central/state trading; When does sales or purchase of goods take place inside the state; When does the sale or purchase of goods take place in the course of imports or exports.

VAT- Important definition, Appellet Authority, Assessee, Assessing Authority, Business, Capital Goods, Dealer, Declared Goods, Contractor, Contractee and Gross Turn Over.

Incidence and Levey of Tax, Registration of Dealer, Information to be submitted regarding change of business.

Filing return, Assessment and Collection of Tax and Refund.

SUGGESTED READINGS:

1. Central Excise Act.
2. Customs Act.
3. Central Sales Tax Act.
4. Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt.Ltd., New Delhi.

BC-605(Opt. - v)
ADVERTISING AND SALES MANAGEMENT - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Impact of Advertising : Advertising agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising.

Sales Management: Sales Management, Personal Selling and Salesmanship, Organising the sales efforts; Sales force management : Recruitment, Selection, Training, Motivation, Compensating and Controlling sales personnel, Sales Budget, Sales quotas and Sales Territories.

SUGGESTED READING:

1. Asker, David and Myers John G., Advertising Management, Prentice Hall of India , New Delhi.
2. Border W.H., Advertising, John Wiley, N Y.
3. Oglvy D., Ogivy on Advertisding, Longman Publication.
4. Aaker Daind A, Batra Rajeev, and Myers G: Advertising Management, Prentice Hall of India, , New Delhi.
5. Sengupta Subroto, Brand Positioning Strategies for Competitive Advantage; Tata McGraw Hill, New Delhi.
6. Cundiff Still and Govani, Sales Management, Prentice Hall, New Delhi.
7. Rorsiter John R, and Percy Larry, Advertising and Promotion Management, Mc Graw Hill , New York.
8. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice; AITBS, New Delhi.
9. Skill, Richarcd R., Gundiff, Edwards W & Govani, Norman A.P., Sasles Management, PM.

BC-605(Opt. - vi)
Essentials of E-commerce - II

External
Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Applications in B2B: Key technologies for b2b; architectural models of b2b, characteristics of the supplier -oriented marketplace, buyer-oriented marketplace and intermediary-oriented marketplace; Just In Time delivery in b2b; Internet-based EDI from traditional EDI; Marketing Issues in b2b.

Emerging Business models: Retail model; Media model; advisory model, made-to-order manufacturing model; Do-it- yourself model; Information service model; Emerging hybrid models; Emerging models in India.

Internet & E-Commerce scenario in India; Internet security Issues; Legal aspects of E-commerce

Suggested Readings:

1. Turban E., Lee J., King D. and Chung H.M, Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-Commerce, Khanna Book Pub. Co.(P) Ltd., Delhi.

**Advertising, Sales Promotion and Sales Management
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Outline of B.Com. (Vocational) Advertising Sales, Promotion and Sales Management

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Business Communication - I	80	20	100
BC-102	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Marketing Communication-I	80	20	100
BC(Voc)-106	Advertising-I	80	20	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Marketing Communication-II	80	20	100
BC(Voc)-206	Advertising-II	80	20	100
	Environment Studies: (Qualifying Paper)*	-	-	100

Semester -III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Business Regulatory Framework - I	80	20	100
BC-302	Corporate Accounting - I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics - I	80	20	100
BC(Voc)-305	Advertising-II(i)	80	-	80
BC(Voc)-306	Personal Selling and Salesmanship-I	80	-	80
BC(Voc)-307	On-the-Job Training Report	-	-	40

Semester -IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Business Regulatory Framework - II	80	20	100
BC-402	Corporate Accounting - II	80	20	100
BC-403	Auditing	80	20	100
BC-404	Business Statistics - II	80	20	100
BC(Voc)-405	Advertising-II(ii)	80	20	100
BC(Voc)-406	Personal Selling and Salesmanship-II	80	20	100

Semester -V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Income Tax - I	80	20	100
BC-502	Cost Accounting - I	80	20	100
BC-503	Management Accounting & Financial Management - I	80	20	100
BC-504	Business Environment - I	80	20	100
BC(Voc)-505	Management of Sales Force-I	80	-	80
BC(Voc)-506	Sales Promotion and Public Relations-I	80	-	80
BC(Voc)-507	On-the-Job Training Report	-	-	40

Semester -VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Income Tax - II	80	20	100
BC-602	Cost Accounting - II	80	20	100
BC-603	Management Accounting & Financial Management - II	80	20	100
BC-604	Business Environment - II	80	20	100
BC(Voc)-605	Management of Sales Force-II	80	20	100
BC(Voc)-606	Sales Promotion and Public Relations-II	80	20	100

Objectives:

The course is intended to impart knowledge and develop skill among the participants in the field of marketing communication, so as to equip them to maintain 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. They are required to undergo training in advertising agencies. Sales/marketing department of industrial houses etc.

After having completed on-the-job training, every student will be required to submit a report which would be called 'On-the-Job Training Report' at least one month before the commencement of B.Com-IIIrd Semester and B.Com-Vth Semester examination. Such training reports would be got evaluated by external and internal examiners. There will be viva-voce for there Training Report.

Not more than two students be allowed to undertake training in the same organization.

The duration of this vocational course shall be three academic years. The candidates will be awarded B.Com degree with **advertising, sales promotion and sales management** (Vocational Course) and they shall be eligible to seek admission to M.Com and other Post-Graduate classes just like other B.Com students.

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted alongwith IInd Semester.

BC(Voc)-105
Marketing Communication-I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Nature and Importance of Communication.
- Communication Process, Elements of the Communication Process.
- Application of Communication Process in Marketing Steps in Developing Effective Marketing Communication.
- Emerging trends in marketing communication
- Social, ethical and economic aspects of marketing communication.

Suggested References:

1. Philip Kotler, Marketing Management, (Prentice Hall of India, New Delhi).
2. Subroto Sen Gupta : Case in Advertising and Communication Management in India (IIM, Ahmedabad).
3. Belch, George, E. and Michael A. Belch, Advertising and Promotion, Tata McGraw Hill.

BC(Voc)-106
Advertising-I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Importance of Advertising in Modern Marketing. Role of Advertising in the National Economy.
- Types of Advertising: Commercial and Non-commercial Advertising, Primary Demand and Selective Demand, Advertising; Classified and display advertising. Comparative Advertising Co-operative Advertising.
- Setting of Advertising Objectives.
- Setting of advertising Budget. Factors Affecting the Advertising Expenditure in a Company.

Suggested Readings:

1. Duna and Darban: Advertising: Its Role in Modern Market (The Drydon Press) (Relevant Chapters).
2. Philip Kotler : Marketing Management 8th Ed. (Prentice Hall of India) CHAP 22.
3. Mahendra Mohan : Advertising (Tata McGraw Hill) (Relevant Chapters).
4. Subroto Sen Gupta : Cases in Advertising and Communication Management in India (IIM, Ahmedabad)

BC(Voc)-205
Marketing Communication-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Methods of Marketing Communication.
- Advertising Personal Selling, Public Relations, Sales Promotion, their meaning and distinctive characteristics.
- Setting up of Targets-Policies, Strategies and Methods of Achievements.
- Integrated Communication in Marketing: Meaning, Importance process and tools.

Suggested References:

1. Philip Kotler, Marketing Management, (Prentice Hall of India, New Delhi).
2. Subroto Sen Gupta : Case in Advertising and Communication Management in India (IIM, Ahmedabad).
3. Belch, George, E. and Michael A. Belch, Advertising and Promotion, Tata McGraw Hill.

**BC(Voc)-206
Advertising-II**

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Creativity in Advertising.

Advertising Message, Preparing and Effective Advertising Copy; Elements of a Print Copy: Headlines, illustration, Bodycopy, Slogan, Logo, Elements of a Broadcast Copy, Copy for direct Mail, In flight advertising, Transit advertising.

Suggested References:

1. Duna and Darban: Advertising: Its Role in Modern Market (The Drydon Press) (Relevant Chapters).
2. Philip Kotler : Marketing Management 8th Ed. (Prentice Hall of India) CHAP 22.
3. Mahendra Mohan : Advertising (Tata McGraw Hill) (Relevant Chapters).
4. Subroto Sen Gupta : Cases in Advertising and Communication Management in India (IIM, Ahmedabad)

BC(Voc)-305
Advertising-II(i)

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Advertising Media, Types of Media; Print Media, (News paper and Magazines, Pamphlets, Posters, and Brochures) Electronic Media (Radio, Television, Audio-Visuals, Cassettes), Other Media (Direct Mail, Outdoor Media), Their Characteristics, Merits and Limitations, Media Scene in India, Problems of Reaching Rural Audience and Markets. Exhibitions and Mela Press Conference.
- Media Planning, Selection of Media Category, their Reach, Frequency and Impact. Cost and other Factors Influencing the choice of Media.
- Media Scheduling.

Suggested References:

1. Russel, Beach and Buskirk: Selling (McGraw-Hill)
2. Still, Cundiff and Govent: Sales Management (Prentice Hall of India).
3. J.S.K.Patel: Salesmanship and Publicity (Sultan Chand & sons, New Delhi).
4. Johnson, Kirtz and Schueing: Sales Management (McGraw Hill).

BC(Voc)-306
Personal Selling and Salesmanship-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Nature and Importance of Personal Selling. Door-to-door, selling Situations. Where Personal Selling is more effective than Advertising. Cost of Advertising vs. Cost of Personal Selling.
- AIDA Model of Selling. Types of Selling Situations. Types of Sales persons.
- Buying Motives Types of Markets Consumer and Industrial Markets, their Characteristics and Implications for the Selling function.
- Process of Effective Selling: Prospecting, Pre-Approach, Approach, Presentation and Demonstration, Handling No Objections, Closing sale and post-sale activities.

Suggested References:

1. Russel, Beach and Buskirk: Selling (McGraw-Hill)
2. Still, Cundiff and Govent: Sales Management (Prentice Hall of India).
3. J.S.K.Patel: Salesmanship and Publicity (Sultan Chand & sons, New Delhi).
4. Johnson, Kirtz and Schueing: Sales Management (McGraw Hill).
5. Gupta S.L., Sales and Distribution Management, Excel Books.

BC(Voc)-405
Advertising-II(ii)

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Advertising Department. Its Organisation and Functions.
- Evaluation of Advertising Effectiveness. Importance and Difficulties. Methods of Measuring Advertising effectiveness. Pre-Testing and Post-Testing.
- Regulation of Advertising in India. Misleading advertising and False Claims.
- Advertising Agencies: Functions, Selection of Advertising Agency, Agency Commission and Fee. Client Agency Relationships.

Suggested References:

1. Russel, Beach and Buskirk: Selling (McGraw-Hill)
2. Still, Cundiff and Govent: Sales Management (Prentice Hall of India).
3. J.S.K.Patel: Salesmanship and Publicity (Sultan Chand & sons, New Delhi).
4. Johnson, Kirtz and Schueing: Sales Management (McGraw Hill).

BC(Voc)-406

Personal Selling and Salesmanship-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Qualities of the successful sales person with particular reference to consumer services.
- Selling as a career, advantages and difficulties, measures for making selling and attractive career.
- Distribution network relationship.
- Reports and documents; sale manual, order desk, cash memo, tour diary, diary and periodical reports.
- Other problems in selling.

Suggested References:

1. Russel, Beach and Buskirk: Selling (McGraw-Hill)
2. Still, Cundiff and Govent: Sales Management (Prentice Hall of India).
3. J.S.K.Patel: Salesmanship and Publicity (Sultan Chand & sons, New Delhi).
4. Johnson, Kirtz and Schueing: Sales Management (McGraw Hill).

BC(Voc)-505

Management of Sales Force-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- 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.

Suggested References:

1. Stanton and Buskrik: Management of the Sales Force (Richard D. Irwin).
2. Philip Kotler: Marketing Management 8th Ed. (Prentice Hall of India).

BC(Voc)-506
Sales Promotion and Public Relations-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Nature and importance of sales Promotion. Its Role in marketing.
- Forms of Sales Promotion: Consumer-Oriented; motion, Trade-oriented Sales Promotion and Sales Oriented Sales Promotion.
- Major Tools of Sales Promotion: Sample, Purchase. Displays and Demonstrations. Exhibitions Fashion shows, Sales Contests and Games of chance and Skill, Lotteries, Gifts Offers, Premium and Free goods, Rebates, Patronage, Rewards.
- Conventions, Conference and Tradeshow, Specific: Novelties.
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Suggested Readings

1. Philip Kotler: Marketing Management 7th Ed. (Prentice Hall of India).
2. J.S.K. Patel: Salesmanship and Publicity (Sultan Chand and Sons, New Delhi.)
3. Stanton & Futrell: Fundamentals of Marketing 7th Ed. (McGraw Hill).

BC(Voc)-605
Management of Sales Force-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Sales Planning; Market Analysis and Sales Forecasting, Methods of Forecasting Sales.
- Sales Budget: Importance, Process of Sales Budget, Uses of Sales Budget.
- Sales Territory: Meaning, Importance, Process and Consideration in Allocation of Sales Territory.
- Sales Quota: Objectives, Principles of Setting Sales Quota, Administration of Sales Quota. Uses of Sales Quota.
- Sales and Cost Analysis: Uses and Methods.
- Ethical considerations in sales force management.

Suggested References:

1. Stanton and Buskrik: Management of the Sales Force (Richard D. Irwin).
2. Philip Kotler: Marketing Management 8th Ed. (Prentice Hall of India).

BC(Voc)-606
Sales Promotion and Public Relations-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Developing and Sales Promotion Programmes, Pre Testing Implementing, Evaluating the Results and marking Necessary Modifications.
- Public Relations: Meaning, Features, Growing Importance Role in Marketing, Similarities of Publicity and Relations.
- Major Tools of Public Relations; News, SPEECHES Special Events, Handouts and Leaflets, Audio- Visual, Public service activities, Miscellaneous Tools.
- Ethical and Local Aspects of Sales Promotion and Public Relations.

Suggested References:

1. Philip Kotler: Marketing Management 7th Ed. (Prentice Hall of India).
2. J.S.K. Patel: Salesmanship and Publicity (Sultan Chand and Sons, New Delhi.)
3. Stanton & Futrell: Fundamentals of Marketing 7th Ed. (McGraw Hill).
4. Belch, George, E. and Michael A. Belch, Advertising and Promotion, Tata McGraw, Hill.

**Principles and Practice of Insurance
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Outline of B.Com. (Vocational) Principles and Practice of Insurance

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Business Communication - I	80	20	100
BC-102	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Life Insurance-I	80	20	100
BC(Voc)-106	General Insurance -I	80	20	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Life Insurance -II	80	20	100
BC(Voc)-206	General Insurance -II	80	20	100
	Environmental Studies: (Qualifying Paper)*	-	-	100

Semester -III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Business Regulatory Framework - I	80	20	100
BC-302	Corporate Accounting - I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics - I	80	20	100
BC(Voc)-305	Fire Insurance	80	-	80
BC(Voc)-306	Insurance Finance and Legislation-I	80	-	80
BC(Voc)-307	On-the-Job Training Report	-	-	40

Semester -IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Business Regulatory Framework – II	80	20	100
BC-402	Corporate Accounting – II	80	20	100
BC-403	Auditing	80	20	100
BC-404	Business Statistics – II	80	20	100
BC(Voc)-405	Marine Insurance	80	20	100
BC(Voc)-406	Insurance Finance and Legislation-II	80	20	100

Semester -V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Income Tax – I	80	20	100
BC-502	Cost Accounting – I	80	20	100
BC-503	Management Accounting & Financial Management – I	80	20	100
BC-504	Business Environment - I	80	20	100
BC(Voc)-505	Property and Liability Insurance-I	80	-	80
BC(Voc)-506	Group Insurance and Retirement Benefit Schemes-I	80	-	80
BC(Voc)-507	On-the-Job Training Report	-	-	40

Semester -VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Income Tax – II	80	20	100
BC-602	Cost Accounting - II	80	20	100
BC-603	Management Accounting & Financial Management – II	80	20	100
BC-604	Business Environment – II	80	20	100
BC(Voc)-605	Property and Liability Insurance-II	80	20	100
BC(Voc)-606	Group Insurance and Retirement Benefit Schemes -II	80	20	100

Each student will be required to undergo on-the-job training of four weeks duration during the vacation after IInd Semester and IVth Semester examinations. The purpose of such training is to appraise the student with the functions of Insurance Companies. Insurance Agents and other associated agencies including the preparation and filling of insurance proposal forms and other related documents, claims, maintenance and keeping of account books and other office records. For this purpose, the student will be attached with any office of the Life Insurance Corporation, General Insurance, Corporation or with Development Officers/full time insurance agents. They can even enroll themselves as insurance Agent and work under a Development officer for this duration, if they so desire. Not more than two students be allowed to undertake training in the same organization. On completion of 'On-the-Job Training' each student will be required to submit a report which would be called 'On-the-Job Training Report' atleast one month before the commencement of B.Com-IIIrd Semester and B.Com-Vth Semester examinations respectively and such training reports will be evaluated by External and Internal Examiners. There will be a viva-voce for these Training Reports.

The duration of this vocational course shall be three academic years. The candidate will be awarded B.Com. degree with Principles and Practice of Insurance (Vocational Course) and shall be eligible to get admission to M.Com and other post-graduate courses like other B.Com students.

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted alongwith IInd Semester.

BC(Voc)-105
Life Insurance-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Need of security against economic difficulties, Risk and uncertainty; Individual values system; Individual Life Insurance. Nature and uses of Life Insurance; Life Insurance as a collateral, as a measure of financing business continuation, as a protection to property, as a measure of investment.

Life Insurance Contract: Distinguishing characteristics, Utmost Good faith, Insurable Interest, Caveat Emptor, Unilateral and aleatory nature of contract. Proposal and application form, warranties, medical examination, policy construction and delivery, policy provision, lapse revival, surrender value, paid-up policies, maturity, nomination and assignment. Suicide and payment of insured amount; Loan to Policy-holders.

Life Insurance Risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposal. Measurement of risk and mortality table; Calculation of premium; Treatment of sub-standard risks. Life Insurance Fund; Valuation and investment of surplus: payment of bonus.

Suggested Books :

1. Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
2. Huebner S.S. and Kennerth Black Jr.: Life Insurance (Prentice Hall Inc. Englewood Cliffs, New Jersey).
3. Meher Robert, L. : Life Insurance; Theory and Practice (Business Publications, Texas).
4. Maclean: Life Insurance
5. Gupta O.S. : Life Insurance-(Frank Brothers, New Delhi).
6. Mishra, M.N.: Insurance Principles and Practice (Delhi, Vikas Publishing House).

BC(Voc)-106
General Insurance-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction to risk and insurance

(a) Risk (b) The treatment of risk.

The structure and operation of the Insurance Business

(a) Insurance contract fundamentals.

(b) Insurance marketing.

(c) Insurance loss payment.

(d) Underwriting rating, reinsurance, and other functions.

General Insurance Corporation and other Insurance Institutions-working of GIC in India; Types of risks assumed and specific policies issued by ECGC.

Suggested Reference:

1. General Insurance by Biakelhaupt and Magee, Eighth Edition, Published by Richard D. Irwin, Inc., Homewood, Illinois, Irwin Dorsey Limited, George-town, Ontario, chapters: 1 to 7, 13,21,27 and 28.

BC(Voc)-205
Life Insurance-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Life Insurance Policies: Types and their applicability to different situations. Important Life Insurance Policies issued by the Life Insurance Corporation of India. Life Insurance annuities, Important Legal provisions and judicial pronouncements in India.

Life Insurance Salesmanship: Rules of agency; essential qualities of an ideal insurance salesman; Rules to canvass business from prospective customers; After-sale service to policy-holders.

Suggested References:

1. Huebner S.S. and Kennerth Black Jr.:Life Insurance (Prentice Hall Inc. Englewood Chiffs, New Jersey).
2. Meher Robert, L.:Life Insurance; Theory and Practice (Business Publications, Texas).
3. Maclean: Life Insurance
4. Gupta O.S.: Life Insurance-(Frank Brothers, New Delhi).
5. Mishra, M.N.: Insurance Principles and Practice (Delhi, Vikas Publishing House).

BC(Voc)-206
General Insurance-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Health Insurance:

- (a) Individual Health Insurance.
- (b) Group Health Insurance.

Motor Insurance:

Multiple line and All-line Insurance-such as Rural Insurance-Hull Insurance, etc.

Suggested Reference:

1. General Insurance by Biakelhaupt and Magee, Eighth Edition, Published by Richard D. Irwin, Inc., Homewood, Illinois, Irwin Dorsey Limited, George-town, Ontario, chapters: 1 to 7, 13,21,27 and 28.

BC(Voc)-305
Fire Insurance

Max. Marks: 80
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

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

Fire Insurance Policies-Issue and renewal of policies; Different kinds; Risks covered; Recovery of claims-Insurer's option; Ex-gratia payment and subrogation. Policy conditions; Hazards not covered; Contribution and average; Reinsurance, double insurance and excess insurance. Types of fire protection policies issued by the General Insurance Corporation of India.

Suggested Books :

1. Rodder: Marine Insurance (Prentice Hall, New Jersey).
2. Winter, W.D.: Marine Insurance.
3. Godwen : Fire Insurance.
4. Cambell, H. : The Fire Insurance Contract Indian Policy (the Rough Notes Co.).

BC(Voc)-306
Insurance, Finance and Legislation-I

Max. Marks: 80

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction: Laws of Probability, Forecast of future events; Construction of mortality tables; Mortality tables for annuities.

Premium Determination -Basic factors; Use of mortality tables in premium determination; interest; Compound interest functions, net and gross premium; Mode of periodicity of premium payment; Mode of claim payment; Benefits to be provided. Mode of loading for expenses. Gross premium general consideration, insurer's expenses; Margin adjusting; Premium for term insurance; Temporary insurance: Endowment, insurance; Level and natural premium plan; Premium calculation for study of actuarial valuations.

Reserves and Surplus-Nature, origin and importance of reserves and funds in Life and property insurance, retrospective and prospective reserve computation. Statutory regulation of reserve. Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture; Law; Non-forfeiture value, reduced paid up values; Settlement options; Automatic premium loan.

Suggested References:

1. Srivastava, S.S.: Insurance Administration and Legislation in India (Allahabad, Asia Book, Depot).
2. Govt. of India: Life Insurance Corporation of India Act, 1956.
3. Govt. of India: General Insurance Corporation of India Act, 1956.

BC(Voc)-405
Marine Insurance

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Marine Insurance Contract-Origin and growth; History of Loyds; Evaluation of marine insurance business in India. Basic elements-Insurable interest, Utmost Good Faith, implied warranties, policy document. Types of marine insurance contract Freight, Cargo and vessel, Procedure for obtaining marine protection policy; Marine policies and conditions. Nature of coastal marine insurance; perils covered, protection available; Procedure for preparation and presentation of claim; payment of compensation by insurer.

Marine losses - Total loss; partial loss, particular average loss and general average loss; preparation of loss statement, Payment of Marine Losses-requirement of the insured, documents needed, procedure for presentation of claim; Valuation of loss salvage; Limits of liability; Attachment and termination of risk.

Suggested References :

1. Rodder : Marine Insurance (Prentice Hall, New Jersey).
2. Winter, W.D.: Marine Insurance.
3. Godwen : Fire Insurance.
4. Cambell, H. : The Fire Insurance Contract Indian Policy (the Rough Notes Co.).

BC(Voc)-406
Insurance, Finance and Legislation-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Nature and sources of insurance surplus; Special forms of surplus, distribution of surpluses; Extra dividend, residuary dividend; Investment of surplus and reserves-basic principles. Investment policy of LIC and GIC in India.

Legislation- A brief study of Indian Insurance Act, 1938; detailed study of Life Insurance Corporation of India Act, 1956; General Insurance Corporation of India Act, Export Credit and Guarantee Corporation Act., IRDA Act 2000.

Suggested References:

1. Srivastava, S.S.: Insurance Administration and Legislation in India (Allahabad, Asia Book, Depot).
2. Govt. of India: Life Insurance Corporation of India Act, 1956.
3. Govt. of India: General Insurance Corporation of India Act, 1956.

BC(Voc)-505
Property and Liability Insurance-I

Max. Marks: 80

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction-Risk and insurance; insurable and non-insurable risks; Nature of property and liability insurance; Crop and Cattle Insurance; Types of liability insurance, Reinsurance.

Basic concepts of liability insurance-Basic concepts: specific and all risk insurance; Valuation of risk; Indemnity contracts and specific value contracts; Average and contribution excess and short insurance careers, Liability Insurance Procedure for obtaining liability insurance. Legal position of insurance agent; Construction and issue of policy; Records of liability insurance; Policy conditions. Types of Liability Insurance Policy-Mandatory Public Liability Insurance, Dwelling property losses; Business interruption and related losses; Theft insurance Contracts, Budgetary covers, Auto Insurance, Medical Benefit Insurance; Dishonesty, disappearance and destruction insurance; Employers, liability; Aviation insurance; Personal and residential insurance; Boiler machinery insurance; Commercial enterprises and industrial property insurance.

Suggested References:

1. Bodda: Property and Liability Insurance (Prentice Hall, New Jersey). An Introduction to Liability Claims Adjusting, Cincinnati-(The National Underwriting Co.)
2. John, Carydon. L. : An Introduction to Liability Claims adjusting, Cincinnati-(The National Underwriting Co.).
3. Long and Greg: Property and Liability Insurance (Handbook, Homewood, Richard D. Irwin).

BC(Voc)-506
Group Insurance and Retirement Benefit Schemes-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Superannuation schemes, Types, terms and conditions and benefits. Gratuity Schemes.

Group Insurance Schemes.

Suggested References:

1. Group Insurance and Retirement Benefits Schemes (Federation of Insurance Institutes, Bombay).

BC(Voc)-605
Property and Liability Insurance-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Insurance Problems of Institutions-Insurance problems of educational. and religious institutions-Hospitals, clubs and association; Professional package contracts, Errors and omission insurance; Professional Liability insurance; Accountants liability Insurance; Limits on amount of Insurance. Marketing and underwriting of liability insurance; Finance of liability insurance.

Adjustment of losses and claims compensation- Nature of losses and their adjustment; Procedure of adjustment; Functions of adjusters; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements; Documents in use in claim settlement. Requirement of the insured in the event of loss. Apportionment and loss valuation; Statutory control over liability insurance in India. Liability policies by General Insurance Corporation of India.

Suggested References:

1. Bodda: Property and Liability Insurance (Prentice Hall, New Jersey). An Introduction to Liability Claims Adjusting, Cincinnati-(The National Underwriting Co.).
2. John, Carydon. L. : An Introduction to Liability Claims adjusting, Cincinnati-(The National Underwriting Co.).
3. Long and Greg: Property and Liability Insurance (Handbook, Homewood, Richard D. Irwin).

BC(Voc)-606
Group Insurance and Retirement Benefit Scheme-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Provident Fund and Employees Pension and Deposit Linked Insurance Schemes.

Taxation treatment of provisions for retirement benefits; Group Schemes and Data Processing.

Suggested References:

1. Group Insurance and Retirement Benefits Schemes (Federation of Insurance Institutes, Bombay).

**Foreign Trade, Practices & Procedures
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. general scheme.

Outline of B.Com. (Vocational) Foreign Trade, Practices & Procedures

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
		I		
BC-101	Business Communication - I	80	20	100
BC-102	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Basics of Foreign Trade-I	80	20	100
BC(Voc)-106	India's Foreign Trade-I	80	20	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
		I		
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Basics of Foreign Trade-II	80	20	100
BC(Voc)-206	India's Foreign Trade -II	80	20	100
	Environmental Studies: (Qualifying Paper)*	-	-	100

Semester -III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Business Regulatory Framework - I	80	20	100
BC-302	Corporate Accounting - I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics - I	80	20	100
BC(Voc)-305	Elements of Export Marketing-I	80	-	80
BC(Voc)-306	Foreign Trade Financing and Procedures-I	80	-	80
BC(Voc)-307	On-the-job Training Report	-	-	40

Semester -IV

Paper Code	Subject	External	Internal	Max. Marks
		I		
BC-401	Business Regulatory Framework - II	80	20	100
BC-402	Corporate Accounting - II	80	20	100
BC-403	Auditing	80	20	100

BC-404	Business Statistics - II	80	20	100
BC(Voc)-405	Elements of Export Marketing-II	80	20	100
BC(Voc)-406	Foreign Trade Financing and Procedures-II	80	20	100

Semester -V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Income Tax - I	80	20	100
BC-502	Cost Accounting - I	80	20	100
BC-503	Management Accounting & Financial Management - I	80	20	100
BC-504	Business Environment -I	80	20	100
BC(Voc)-505	Shipping and Insurance Practices & Procedures-I	80	-	80
BC(Voc)-506	Foreign Trade Documentation and Procedures-I	80	-	80
BC(Voc)-507	On-the-Job Training Report	-	-	40

Semester-VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Income Tax - II	80	20	100
BC-602	Cost Accounting - II	80	20	100
BC-603	Management Accounting & Financial Management - II	80	20	100
BC-604	Business Environment - II	80	20	100
BC(Voc)-605	Shipping and Insurance Practices & Procedures-II	80	20	100
BC(Voc)-606	Foreign Trade Documentation and Procedures-II	80	20	100

Examination of each theory papers shall be of 3 hours duration. Besides this, every student will be required to undergo on-the-job training of 4 weeks after 1st year and 2nd year during vacations. The purpose of such a training is to develop the students for preparing various returns, forms, documents etc. used in foreign trade. Students should be attached for the purpose of training with local industrial houses doing export-import business, banks dealing in foreign exchange, forwarding and cleaning agents, govt. agencies, institutions facilitating foreign trade etc. Not more than two students be allowed to under take training in the same organization.

After having completed on-the-job training, every student will be required to submit a *hand written report* which would be called "On-the-Job Training Report", at least one month before the commencement of B.Com.- IIIrd and B.Com.-Vth examinations. Such training reports will be evaluated by external and internal examiners. There will be a Viva-voce of the Training Report.

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted alongwith IInd Semester.

BC(Voc)-105
Basics of Foreign Trade-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Why Trade takes place - Theories of International Trade. Absolute Cost Advantage Theory, Comparative Cost Advantage Theory, H.O. Theory.
- (b) Balance of Trade, Balance of Payments and Adjustment Mechanism.
- (c) Objectives of Trade; Policies, Role of Foreign Trade in Economic Growth.
- (d) Tariffs and Quantitative Restrictions.
- (e) Exchange rate determination mechanism, exchange rate adjustments.
- (f) An overview of FEMA.

BC(Voc)-106
India's Foreign Trade-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Analysis of India's Foreign Trade: Growth trends, Composition, Direction of exports and imports.
- (b) India's Balance of Payments position including invisibles exports. Recent trends in India's Foreign Trade.
- (c) Assessment of Prospective Markets and Products.
- (d) India's trade agreements including bilateral and multilateral trade agreements.

BC(Voc)-205
Basics of Foreign Trade-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

(a) International Economics Institutions :

- WTO
- UNCTAD
- IMF
- WORLD BANK.
- ASIAN DEVELOPMENT BANK (ADB)

(b) Trade Blocs and Regional Co-operation: European Union, NAFTA, SAFTA, ASEAN and other Trading Blocs.

BC(Voc)-206
India's Foreign Trade-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Salient features of India's Export and Import policies during post liberalization era.
- (b) Institutional set up for export promotion.
- (c) 100 per cent EOU's and Special Economic Zones.
- (d) Export assistance measures.
- (e) State Trading in India: STCs, MMTC.
- (f) Sources of Foreign Trade Statistics; Analysis of Foreign Trade Statistics.

BC(Voc)-305
Elements of Export Marketing-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Exports: Need and role of exports.
- (b) Meaning and Scope of Export Marketing.
- (c) Modes of entry to international markets; Role of export houses.
- (d) Sources of information for export markets, Selection of Export Markets.
- (e) Selection of Export Products; Pricing of exports.

BC(Voc)-306
Foreign Trade Financing and Procedures-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) INCO Terms; Export payment methods.
- (b) Preshipment and postshipment finance.
- (c) Import finance; letter of credit: Types and their operation.
- (d) Role of EXIM Bank and Commercial banks in foreign trade finance.
- (e) Role of ECGC in foreign trade, obtaining an ECGC policy and filing claims.

BC(Voc)-405
Elements of Export Marketing-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Channel Selection and appointment of agents in export markets, agency agreement and payment of agency commission.
- (b) Promotion abroad, use of mailing lists, advertisement abroad; participation in trade fairs and exhibitions.
- (c) Legal aspects of export contracts including INCO Terms.
- (d) WTO provisions regulating exports.
- (e) Arbitration and settlement of disputes.

BC(Voc)-406

Foreign Trade Financing and Procedures-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Sources of Finance for Foreign Trade.
- (b) Obtaining long term finance from export import bank.
- (c) Costing and pricing for Exports.
- (d) International Capital Markets and Instruments.
- (e) Foreign exchange rates determination, exchange rate fluctuations and obtaining forward covers.

BC(Voc)-505
Shipping and Insurance Practices & Procedures-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Role of shipping, Liners and tramps, bills of lading and charter party.
- (b) Determination of freight
- (c) Containarization and other developments.
- (d) Air transport and procedures involved in the determination of freight and booking of cargo space.
- (e) Multi-model transport and the procedures involved.

BC(Voc)-506
Foreign Trade Documentation and Procedures-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Foreign Trade documents: Need, rationale and types.
- (b) Obtaining Export and import licenses.
- (c) Processing of an Import/Export order.
- (d) Pre-shipment inspection and quality control measures.
- (e) Foreign exchange and GR formalities.

BC(Voc)-605
Shipping and Insurance Practices & Procedures-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Packing and marking for exports.
- (b) Role of Forwarding and clearing agents and their functions.
- (c) Cargo, Insurance, its importance, basic principles, types of cover, types of losses and determination of premium.
- (d) Obtaining cover and filling claims.

BC(Voc)-606

Foreign Trade Documentation and Procedures-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- (a) Customs valuation: Methods and practices.
- (b) Excise and customs clearance of export/import cargo.
- (c) Shipment of goods and port procedures.
- (d) Customs Clearance of import cargo.
- (e) Post-shipment formalities and procedures.
- (f) Claiming duty drawbacks and other benefits.

Tax Procedure and Practice (Vocational Course)

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. general scheme.

Outline of B.Com. (Vocational) Tax Procedure and Practice

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Business Communication - I	80	20	100
BC-202	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Indian Tax System	80	20	100
BC(Voc)-106	Central Sales Tax Procedure and Practice	80	20	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Income Tax Law	80	20	100
BC(Voc)-206	Value Added Tax Act	80	20	100
	Environmental Studies: (Qualifying Paper)*	-	-	100

Semester -III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Business Regulatory Framework - I	80	20	100
BC-302	Corporate Accounting - I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics - I	80	20	100
BC(Voc)-305	Income Tax Procedure and Practice-I	80	-	80
BC(Voc)-306	Wealth Tax and Other Taxes	80	-	80
BC(Voc)-307	On-the-Job Training Report	-	-	40

Semester -IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Business Regulatory Framework - II	80	20	100
BC-402	Corporate Accounting - II	80	20	100
BC-403	Auditing	80	20	100
BC-404	Business Statistics - II	80	20	100
BC(Voc)-405	Income Tax Procedure and Practice-II	80	20	100
BC(Voc)-406	Service Tax and Other Taxes	80	20	100

Semester -V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Financial Market Operations - I	80	20	100
BC-502	Cost Accounting - I	80	20	100
BC-503	Management Accounting & Financial Management - I	80	20	100
BC-504	Business Environment - I	80	20	100
BC(Voc)-505	Central Excise Procedure and Practice-I	80	-	80
BC(Voc)-506	Customs Procedure and Practice-I	80	-	80
BC(Voc)-507	On-the-Job Training Report	-	-	40

Semester- VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Financial Market Operations - II	80	20	100
BC-602	Cost Accounting - II	80	20	100
BC-603	Management Accounting & Financial Management - II	80	20	100
BC-604	Business Environment - II	80	20	100
BC(Voc)-605	Central Excise Procedure and Practice-II	80	20	100
BC(Voc)-606	Customs Procedure and Practice-II	80	20	100

Examination of each theory paper shall be of 3 hours duration. Besides this, every student will be required to undergo on-the-job training of 4 weeks after 1st year and 2nd year during vacations. The purpose of such as training is to develop the students for preparing various returns, forms, documents, etc. related to Income Tax and Sales Tax/Excise Duty so that they can prepare these documents independently. Students should be attached for the purpose of training with local industrial houses, excise and custom departments, income and sales tax departments and practicing firms of Chartered Accountants. Not more than two students be allowed to under take training in the same organization. After having completed on-the-job training, every student will be required to submit a *hand written report* which would be called "on-the-Job Training Report", at least one month before the commencement of B.Com-II and B.Com-III examinations. This hand written training reports will be evaluated by external and internal examiners. There will be a viva-voce of the project report or Training report.

The duration of this Vocational Course shall be three academic years. The candidates will be awarded B.Com(Pass) degree with Tax Procedure and Practice (Vocational Course) and they shall be eligible to seek admission to M.Com. and other Post-graduate classes just like other B.Com students.

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted along with IInd Semester.

BC(Voc)-105
Indian Tax System

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Meaning of Tax - Central and State Power of Taxation in Distribution of Revenues between Central and States.

Direct and Indirect Taxes: Meaning, Merits & Demerits & their comparison.

Direct Taxes of the Central Government -Income Tax, Wealth Tax, Service Tax.

Indirect Taxes of Central Government - Central Excise, Customs Duty & Central Sales Tax.

Taxes of the State Governments - Taxes on sale and purchase of goods, Tax on land and building; Tax on Profession, Toll Tax; Tax on Motor Vehicles, Tax on Electricity; Stamp Duty; Agricultural Income Tax and Land Revenue.

BC(Voc)-106
Central Sales Tax-Procedures and Practice

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

1. Regulatory framework - An overview of Central Sales Tax, 1956; An overview of Central Sales Tax (Registration and Turn Over) Rules, 1957, Import Out Terms and Definitions: Dealer, Declared Goods, Goods, Place of Business in Sale, Sale Price, Turn Over, Inter-State Sale.

Principles for Determining - When Central Sales Tax is Leviable; The Concept of Sale or Purchase of Goods in the Course of Inter-State Trade of Commerce.

When does a Sale or Purchase of Goods take place outside the State.

When does the Sale or Purchase of Goods take place in Course of Import or Export.

Registration of Dealers and Procedures there of Filling and Filing of Application in Form-A for registration; Relevant fee payable Security/Surety for Registration.

Grant of Certificate of Registration in Form 3.

Procedure for Amendment, Cancellation and obtaining Duplicate Certificate of Registration.

2. Rates of Tax

Confessional Rate when available; Kinds of Forms for availing the Confessional Rates and maintenance of Records related thereto.

(A) Sales to the Registered Dealers against Form-C

Purchasers obligations: Procedure for obtaining Form-C from Sales Tax Authorities and Issuing of Form-C to Dealers. Application under prescribed form with requisite fee for obtaining Form-C. Maintenance of Records for Receipts and issue of Form-C, Form 2. Seller's Obligations: Obtaining Form 'c' from Purchasers. Maintenance of Records of 'C' Form collected and submission of 'C' Form at the time of assessment.

(B) Sales to the government against D Form.

Form D-Use and Custody of Maintenance, etc. of Records of Certificates in Form-D.

(C) Subsequent sale in the Course of Inter-State Sale and Receipt and Issue of Form E-1 and E-2 in connection thereto. Application for obtaining Form E-1 and E-2 and the relevant Fee to be paid therewith, Maintenance of Records E-1 and E-2 Forms for Receipts.

3. Branch and Consignment Transfer

Inter State Transfer of Goods from one office to another or Principal to Agent or Agent to Principal and Issue and Receipt of Form-F.

Application for obtaining Form and the relevant fee; Maintenance of Records of such Forms and matters incidentals thereto, Form No.5.

4. Determination of Turnover, Deduction from turn over.

5. Return of Sales Tax Payable Under the Central Sales Tax Act 1956. Form No.-1

Filling and Filing of Form No.1, Deposit of Central Sales Tax and Filling and Filing of Challan in the prescribed Form.

BC(Voc)-205
Income Tax Law

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Extent and Application, Definitions, Previous Year, Residential Status, Incomes which do not form part of the total income, Computation of Total Income; Head of Income: Salaries, Income from House Property, Profit and Gains from business and Profession, Capital Gains and Income from other sources.

Income of other persons to be included Assesses Total Income, Aggregation of Incomes and set off and carry forward of losses, Deduction from Gross Total Income under section 80 C to 80 U Chapter- VI-A. Computation of Tax Liability of an Individual.

Note: - Students must be taught on computer in Business Lab. How Tax Consultants use computer for keeping tax matters including keeping or records of their clients?

BC(Voc)-206
Value Added Tax Act

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

1. Salient Features of Value Added Tax Act and Rules made there under.
2. Important Terms and Definitions.
3. Incidental and Levy of Tax -When, What and How the Tax is paid.
4. Registration of Dealers-Compulsory, Registration; Procedure for Registration; Application for obtaining Registration under the prescribed Form and the Requisite fee and Security/Surety for the purpose of Registration and Certificate of Registration Amendment, Cancelling and obtaining Duplicate Registration Certificate and Procedure thereof.
5. Rates of Tax on sale or purchase of goods in the state. Determination of Input Tax. Assessment of Registered Dealer, Assessment of unregistered dealer liable to tax, Maintenance of accounts, Production and inspection of books, documents and accounts.

Use of various kinds of Forms from availing Concessional rate under the respective State, Value Added Tax Procedure for applying for such Concessional Form and maintenance of Records and Issue and Receipt of such Declaration Form and Maintenance of Records thereto.

Return and Procedure for recovery and Refund of Tax. Deposit of Value Added Tax and Filling and Filing of Challan in the prescribed Form.

Filing of Return in the prescribed Form and Procedure for claiming Refund of Tax.

BC(Voc)-305
Income Tax Procedure and Practice-I

Max. Marks: 80

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

1. Regulatory Framework- An overview of Income- Tax Act, 1961 and Income Tax Rules, 1962.
2. Income Tax Authorities.
3. Basis of Charge - Who is liable to pay Income Tax- person, Assessee Assessment Year, Previous Year, Residential Status and Incidence of Tax.
4. Permanent Account No., Procedure for obtaining Permanent Account No. (PAN)- Filling and Filing of Application under Form No. 49A.
5. Computation of Total Income for Filing of Return- Heads of Income, Deductions under section 80 C to 80 U Chapter-VI A; computation of Tax in Case of Individual, Hindu Undivided Family, Firm, Companies.
6. Payment of Tax : Tax deducted at Source, Advance Tax, Self Assessment Tax.

A. Tax Deducted at Source: Filling and Filing of Application Form for obtaining TDS number under Form No. 49B-Obligation of the person making payment, Who and when the person is liable to deduct Tax at Source. Procedure and Rate of Tax Deducted at Source on various Payments.

Employer Obligations:

Stage-I: Certificate to be issued to the Recipients Filing and Issue of the various TDS Forms (16, 16A and 16B).

Stage-II: Deposit of Tax Deducted at Source-Filling and Filing of the Challan and Deposit of Tax.

Stage-III: Submission of Returns of TDS under Form No. 24, Form No. 26, 26A, 26B, 26BB, 26C, 26D, 26E.

Recipient's Obligations:

- (i) To obtain TDS Certificate from Payer, Filling and Filing of Relevant Certificates for Lower or No. Deduction of Tax at Source (Form No. 13C, 14, 14B, 15, 15A, 15AA, 15B, 15D, 15E, 15F, 15G, 15H, 15 I).
- (ii) Advance Tax : who is liable to pay Advance Tax, computation of Advance Tax, Instalment and due date of Advance Tax, Interest payable by the Assessee. Filing of Challan and Deposit of Advance Tax.
- (iii) Self Assessment Tax : Filing of the Challan and Depositing, of the Tax thereof, interest under self-Assessment.

Return of Income : who is liable of file Return of Income Time Limit, Return of Loss, Belated Return, Revised Return, Defective Return, Return by whom to be signed filling and Filing of Return of Income Under:

Form No.1: In Case of Companies other than these Claiming Exemption under Section 11.

Form No.2: For Assessee (Other than companies and those Claiming Exemption under Section 11) Whose total Income includes Profit and Gain from Business and Profession.

Form No.3: For Assessee (Other than Companies and those Claiming Exemption under Section 11) whose total Income does not includes Profit and Gain from Business and Profession.

Form No.3a : For Assessee including Companies Claiming Exemption under Section 11.

BC(Voc)-306
Wealth Tax and Other Taxes

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Wealth Tax:

1. Regulatory Framework-An overview of Wealth Tax Act, 1957 and Wealth Tax Rules, 1957.
2. Wealth Tax Authorities.
3. Important Terms and Definitions Valuation-Date, Assessment Year, Meaning of Asset, Net Wealth, Debt, Deemed Asset, Exempted Assets.
4. Exempted Assets, Valuation of Immovable property & Jewellery Computation of Net Wealth, computation of Wealth Tax, Filing of Challan for Payment of Wealth Tax and Deposit Tax.
5. Return of Wealth Tax, Limit for filing return, filling and filing of return of wealth under Form A & B.

Other Taxes:

1. Assessment of charitable or religious trust and institutions.
2. Assessment of corporative societies.

BC(Voc)-405
Income Tax Procedure and Practice-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Assessment Procedures: Inquiring before Assessment

Assessment under Section 143 (1), Regular Assessment under Section 143(2), Best Judgement Assessment, Income Escaping Assessment, Issue of Notice where income has escaped Assessment, Time Limit for Notice, Time Limit for Completion of Assessment and Reassessment.

Post Assessment Procedures:

A. Refund: Who can claim refund, Form No. 30 for refund, Time Limit for claiming refund. Refund on appeal, Interest on Refunds.

B. Rectification of Mistake(s).

C. Appeals and Revisions: When an Assessee can file appeal, Appellate Authorities, Procedure for filing Appeal, Filling and Filing of Form No. 35, Form No. 36, Time Limit for Filing Appeal, Revision by Income Tax Commissioner.

"

D. Penalties & Procedure: Procedure for imposing Penalties, Walver of Penalty, Nature of Default and Penalties Imposable. Transfer of Moveable Property; Filling and Filing of Form No. 37EE, Form No. 37G, Form No. 37 I.

Tax Clearance Certificate and Exemption Certificate; Procedure and Filling and Filing of Form No. 31.

BC(Voc)-406
Service Tax and Other Taxes

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Concepts & General Principles of Service Tax:

Need for a tax on Services, Genesis of Service tax in India, selective Vs. Comprehensive Coverage, Vital Statistics of service tax, Nature of service tax, constitutional authority, service tax law Administration of service tax, Service tax procedures, role of A Chartered Accountant, Challenges before the service tax administration in India Extent, Commencement and application (Sec.64), Definitions (Sec.65)

Charge of Service Tax, taxable services and variation

- (i) Charge of service Tax:- Charge of service tax for all services.
- (ii) Taxable Services
- (iii) Valuation of taxable Services

Payment of Service Tax and filing of returns

- (ii) Payment of Service Tax:- Person liable to pay service tax, Payment only on receipt, service tax not payable on free Services, Service tax liable to be paid even if not collected from the client, services performed prior to the date of levy not liable for payment of service tax, Service tax payable on advance received, service tax collected from the recipient of service must be paid to the central Govt. (Sec. 73A), interest on amount collected in excess (Sec., 73 B), due date for payment of service tax, manner of payment, points to be remembered while paying service tax, adjustment of service tax paid when service is not provided either wholly or partially, Adjustment of excess service tax paid, Provisional payment of service tax, special provision for payment of service tax in case of air travel agent, special provision for payment of service tax in case of life insurer carrying on life insurance business, interest on delayed payment of service tax. (Sec. 75)
- (iii) Filing of returns: Persons liable to file returns, periodicity and form for return, Due dates for filing of service tax returns, Delayed return may be filed with late fee, revised return, contents of the return, Documents to be submitted along with the return, Manner of filing returns, E-filing of returns, Nil return.

Other Taxes:

1. Assessment of Non-Residents in India.
2. Assessment of Discontinued Business.
3. Double Taxation Relief.

BC(Voc)-505
Central Excise-Procedure and Practice-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

1. Nature, Meaning of Central Excise-Excise and Central Excise; Distinction between Central Excise Duties and Customs, Sales Tax, Octroi Duty.

Basis of Excise Duty-Specific Duty; A valourum Duty Levy of Slabs, Compounded Duty.

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 Duty.

2. Organisation of Central Excise in India-Administrative and Operational Authorities.

3. Regulatory Framework-An overview of Central Excise and Salt Act, 1944; An overview of Central Excise Tariff Act, 1985; Central Excise Rule, 1944.

Important Terms and Definition- Assessee; Assessable Value, Excisable Goods, manufacture, Manufacturer.

4. General Procedure Under Central Excise:

(a) Registration for Central Excise- Purpose and Procedure thereof, Exemption from Registration, Filing of Declaration for claiming Exemption, Forms of Application for Registration and Filing and Filing of the same.

(b) Classification Lists-Filing and Submission of Form 1.

Classification Lists and its approval.

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.

(d) Maintenance of Production Records- AG 1 Register of Daily Production; Stock Register for issue of Raw Materials under Form No. RG 23 A (Part-I); Account of Raw Material in Form No. 4.

BC(Voc)-506
Customs Procedure and Practice-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

1. Role of Customs in International Trade.
2. Organisation of Customs in India-Administrative and Operational Authorities.
3. Regulatory Frame Work-An overview of Customs Act , 1962; An Overview of Customs Tariff Act, 1975; Important Terms and Definitions :-
Assessable Value, Baggage, Bill of Entry, Bill of Export Suitable Goods, Duty, Exporter, Foreign Going Vessel, Air craft Goods, Import, Import Manifest, Importer, Prohibited Goods, Shopping Bill Stores, Bill of Lading, Export Manifest, DOB, FAS, CIF, GATT, Letter of Credit.
4. Kinds of Duties - Basic, Auxiliary, Additional or Countervailing; Basic of Levy-Advalorem, Specific Duties.
5. Prohibition of Exportation and Importation of Goods and Provisions regarding Notified and Specified Goods.
6. Import of Goods- Free Import and Restricted import;

Types of Restricted Import- Prohibited Goods, Canalised Goods, Import against Licensing.

BC(Voc)-605
Central Excise Procedure and Practice-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

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. AR I to Circle Inspector before Removal of Goods. Preparation of TR6 and Depositing of Duty; Removal of Excisable Goods under GP 1. (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. Preparation of GP I and Maintenance of other Records of Removal like P.L.A., TG 23 Apart-II Register (d) Clearance of Non-Excisable Goods.

(II) Removal of Goods for Export :

Export of Excisable Goods, Excise Concession in case of Exports. Types of Exporters- Manufacturer Exporter and Merchant Exporter. Export of Excisable Goods under Claim for Rebate, Export under Bond and Procedures thereof. Form No. A4 ANCD A 4A.

CENVAT:

What is CENVAT, Salient Features of CENVAT.

Declaration under Rule 57 G for claiming CENVAT under Rule 57A.

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- Form No. 4. (c) Cenvat and Proforma Credit Record.

RG 23 A (Part-I) (d) Personal Ledger Account. (e) Goods Received for Reprocessing - Form No.5 (f) Excise Control Code No. Return RT-5 Periodical/Quarterly Return of Material Used.

RT-11 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.

RT-12 Monthly Return under S.R.P.

BC(Voc)-606
Customs Procedure and Practice-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: (i) Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Note: (ii) Only simple numerical problems should be given. Due weightage should be given to theory portion.

Types of Import- Import of Cargo, Import of Personal Baggage, Import of Stores;

Import of Cargo-- (A) Import by Land, Sea or Air Route
(B) By Post

Clearance Procedure - For Home Consumption, For Warehousing Exbound Clearance; 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 Exbound 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- Form for Baggage Declaration).

Export of Goods- Free Export and Restricted Exports; Types of Restricted Exports- Prohibited Exports, Canalised Exports, Exports against Licensing.

Types 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 Filing & filing of Relevant Documents.

Form No. 94 Shipping Bill for Export of Suitable Goods.

Form No. 95 Shipping Bill for Export of Duty Free Goods.

Form No. 96 Shipping Bill for Export of Duty Free Goods Ex-Bound.

Form No. 98 Bill for Export of Dutiable Goods.

Form No. 99 Bill for Export for Duty Free Goods.

Form No. 100 Bill for Export for Duty free Goods. Ex-Bound.

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 for Export for Export of Goods under claim for Duty Draw back.

Tourism and Travel Management (Vocational Course)

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. general scheme.

Outline of B.Com. (Vocational) Tourism and Travel Management

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Business Communication - I	80	20	100
BC-102	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Tourism Business - I	80	20	100
BC(Voc)-106	Tourism Products - I	80	20	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Tourism Business - II	80	20	100
BC(Voc)-206	Tourism Products - II	80	20	100
	Environmental Studies:(Qualifying Paper)*	-	-	100

Semester -III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Business Regulatory Framework - I	80	20	100
BC-302	Corporate Accounting - I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics - I	80	20	100
BC(Voc)-305	Tourism Marketing - I	80	-	80
BC(Voc)-306	Travel Agency: Tour Operations Business - I	80	-	80
BC(Voc)-307	Field Trip Report	-	-	40

Semester -IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Business Regulatory Framework - II	80	20	100
BC-402	Corporate Accounting - II	80	20	100
BC-403	Auditing	80	20	100
BC-404	Business Statistics - II	80	20	100
BC(Voc)-405	Tourism Marketing - II	80	20	100
BC(Voc)-406	Travel Agency: Tour Operations Business - II	80	20	100

Semester -V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Income Tax - I	80	20	100
BC-502	Cost Accounting - I	80	20	100
BC-503	Management Accounting & Financial Management - I	80	20	100
BC-504	Business Environment - I	80	20	100
BC(Voc)-505	Emerging Concepts for Effective Tourism Development - I	80	-	80
BC(Voc)-506	Information, Communication and Automation in Tourism Industry - I	80	-	80
BC(Voc)-507	Training/Project Reports	-	-	40

Semester- VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Income Tax - II	80	20	100
BC-602	Cost Accounting - II	80	20	100
BC-603	Management Accounting & Financial Management - II	80	20	100
BC-604	Business Environment - II	80	20	100
BC(Voc)-605	Emerging Concepts for Effective Tourism Development - II	80	20	100
BC(Voc)-606	Information, Communication and Automation in Tourism Industry - II	80	20	100

Examination of each theory paper shall be of 3 hours duration. The students shall be sent for Field Trips and Training at the end of B.com- IInd Semester and B.Com-IV Semester examinations for a period of 4 weeks and 6 Weeks respectively. Not more than two students be allowed to take training in the same organization. They will have to submit hand written Field Trip and Training/Project Reports at least one month before the commencement of B.Com-IIIrd Semester and B.Com- Vth Semester examinations respectively. The *hand written project report/training report* of B.Com. Vocational Course will be evaluated by external and internal examiners. There will be a viva-voce of the project report/training report.

The duration of this vocational course shall be three academic years. The candidates shall be issued B.Com degree (pass) with Tourism and Travel Management. They shall be eligible to get admission to M.Com and other Post-graduate classes after passing the said course just like other B.com students.

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted alongwith IInd Semester.

BC(Voc)-105
Tourism Business-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Definition of Tourism, Understanding the terms Tourist, Excursionist, Visitor, Vacationer, Tourist resource, Tourism Product and Destination, Nature and scope of tourism, Components and types of Tourism

Tourism as an Industry, Performance of tourism in India over the Years, Problems and Prospects of Tourism in India, Tourism Education and its Significance for Tourism Industry,

Factors Responsible for Growth and development of Tourism at the Global level, Tourism trends at international level, Economic impacts of tourism, Socio-cultural impacts of tourism.

Suggested Readings:

1. Christopher J. Holloway- The Business of Tourism Macdonald and Evans, 1983.
2. A.K. Bhatia- Tourism Development Principles and Practices Sterling Publiershers, New Delhi.
3. Anand M.M.- Tourism and Hotel Industry in India: Sterling Publishers, New Delhi.
4. Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
5. IITTM- Growth of Modern Tourism Manograph: IITTM, New Delhi 1989.
6. Burhat & Madlik- Tourism- Past, Present and Future, Heinermann, London.
7. Wahab, S.E.- Tourism Management: tourism International Press, London, 1986.
8. Brymer, Robert A- Introduction of Hotel and Restaurant Management: HUB Publication Co., Lowa, 1984.

BC(Voc)-106
Tourism Products-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Socio-cultural Resources-I: Indian culture through the Ages - a general survey, Major Religions of India, Concept of pilgrimage and major pilgrimage centres of India.

Socio-cultural Resources-II: (Architecture in India), Landmarks of Buddhist and Jain architecture, Major specimen of Hindu architecture in central, southern and eastern parts of India, Important monuments belonging to Islamic and British periods.

Socio-cultural Resources-III: (performing Arts of India), Major fair and festivals of India, Classical dances and music of India, Indian handicrafts.

Suggested Readings:

1. Precy Brawan - Indian Architecture - Hindu and Buddhist Period.
2. Harle J.C. - The Art and Architecture of Indian Subcontinent.
3. Bharatiya Vidhya Bhawan : Imperial Unity
4. Bharatiya Vidhya Bhawan : Classical Age
5. Acharya Ram - Tourism & Culture Heritage of India : Rosa Publication (Jaipur, 1986).
6. Basham A.L. : The Wonder That Was India: Rupa and Co.: Delhi-1988.
7. Basham A.L. - The Gazette of India : History and Culture, Vo1.2, Publication Division, Ministry of Information and Broadcasting, Government of India, 1988.
8. Hussain, A.A- The National Culture of India, National Book Trust, New Delhi, 1987.
9. Mukerjee, R.K.- The Culture and Art of India : George Allen and Unwin Ltd., London 1969.
10. The Treasure of Indian Museums - Marg Publication, Bombay.

BC(Voc)-205
Tourism Business-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

- Domestic tourism development in India
- Domestic vs International Tourism
- Role of different tourism organizations
- WTO, PATA, IATA, TAAI, IATO

Suggested Readings:

1. Christopher J. Holloway- The Business of Tourism Macdonald and Evans, 1983.
2. A.K. Bhatia- Tourism Development Principles and Practices Sterling Publishers, New Delhi.
3. Anand M.M.- Tourism and Hotel Industry in India: Sterling Publishers, New Delhi.
4. Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
5. IITTM- Growth of Modern Tourism Manograph: IITTM, New Delhi 1989.
6. Burhat & Madlik- Tourism- Past, Present and Future, Heinermann, London.
7. Wahab, S.E.- Tourism Management: tourism International Press, London, 1986.
8. Brymer, Robert A- Introduction of Hotel and Restaurant Management: HUB Publication Co., Iowa, 1984.

BC(Voc)-206
Tourism Products-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Natural Tourist Resources-I

- Major Physiographic units of India: Tourist Resources in Mountains with special references to Srinagar Valley, Shimla, Nainital, Darjeeling and Gangtok.
- Indo-Ganga-Brahmaputra Plain: Main Tourist Resources and main Destinations with special reference to Amritsar, Delhi, Allahabad, Lucknow, Kolkata.

Natural Tourist Resources-II

- Peninsular India: Tourist Resources in Peninsula with special reference to Khajuraho, Ajanta, Ellora, Hyderabad, Bangalore, Mysore
- Coastal Plains and Islands with special reference to Mumbai, Goa, Cochin, Chennai and Andaman and Nicobar.

Suggested Readings:

1. Precy Brawan - Indian Architecture - Hindu and Buddhist Period.
2. Harle J.C. - The Art and Architecture of Indian Subcontinent.
3. Bharatiya Vidhya Bhawan : Imperial Unity
4. Bharatiya Vidhya Bhawan : Classical Age
5. Acharya Ram - Tourism & Culture Heritage of India : Rosa Publication (Jaipur, 1986).
6. Basham A.L. : The Wonder That Was India: Rupa and Co.: Delhi-1988.
7. Basham A.L. - The Gazette of India : History and Culture, Vo1.2, Publication Division, Ministry of Information and Broadcasting, Government of India, 1988.
8. Hussain, A.A- The National Culture of India, National Book Trust, New Delhi, 1987.
9. Mukerjee, R.K.- The Culture and Art of India : George Allen and Unwin Ltd., London 1969.
10. The Treasure of Indian Museums - Marg Publication, Bombay.

BC(voc)-305
Tourism Marketing-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Concept of Marketing, Services Marketing and Tourism Marketing. Distinction between Products and Services. Implications of this difference for Tourism Marketing.

Marketing Environment and its Analysis(swot) Concept of Marketing mix and its elements, Developing Marketing mix for Tourism. Internal Marketing, Customer Relationship Management: Concept, Importance and Strategies.

Suggested References:

1. Kotler Philip. Bowen John and Makens James Marketing for Hospitality & Tourism. Person Education 2004.
2. Lovelock Christopher, Wirtz Jochen--Services Marketing, Pearson Education 2004.
3. Alan Jefferson & Leinard Lickorish, "Marketing Tourism".
4. American Marketing Association, Journal of Marketing (Quartely).
5. Andrew Vladimir, a Complete Travel marketing handbook NTC, Business Books, Illinois 1990.
6. Asworth, Gregory and Brian G. (ed) Marketing Tourism Places, Routledge, London, 1990.
7. Braden, P.V. and Wiener, L., Tourism Marketing and Management Issues. George Washington University, 1980.
8. Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eaglewood Cliffs, 1984.
9. Donnelly, J.H. and George, W.H. Marketing of Service Chicago, 1984.
10. Green, P. and Tull, D., Research for Mareting Decision Prentice Hall, 1978.
11. Holloway, J.C. and Plant R.V. Marketing for Tourism, Pitman Publishing, London, 1980.
12. King, Brian and Geoff. Hyde, Tourism marketing in Austrilia.
13. Lotler, Philip, Marketing for Non-Profit Organsation, Prentice Hall, New Jersey, 1975.
14. Luther, W.M., the Marketirig Plan: How to Purpose and Imlement, Amn, Com. New York, 1982.
15. McCarthy, E.J., Basic Marketing. A Management Approach.

BC(Voc)-306
Travel Agency: Tour Operations Business-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Travel Agency/four Operations-meaning, definition, types, significance and growth over the year.

Function of Travel agencies and tour operators. Linkages and integrations in tour operation business.

Travel Agency Organisation Structure-Meaning and significances. Procedure for recognitions of Travel Agency and tour operations from Ministry of Tourism Govt. of India.

Suggested References:

1. Merissen, Jome, W.: Travel Agents and Tourism.
2. Foster. D. The Business of Travel Agency.
3. Aggarwal Surinder: Travel Agency Management (Communication India 1983).
4. Geo. Chack Profession Travel Agency Management (Prentice Hall, London, 1 90).
5. IATA, IATO, TAAI, Mannal.
6. William Cordy Travel in India.
7. National Publishers. The World of Travel, (National Publishers, Delhi, 1979).

BC(Voc)-405
Tourism Marketing-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

The Tourism Product: Concept. Packaging & Branding of Tourism Products Tourism Product life cycle and difference marketing strategies for different of life cycle.

Supply of Tourism Product: Planning Service Environment. Balancing Demand & Capacity, Managing Distribution chain for effective supply.

Destination Marketing: Destinations as Tourism Product, Categorization of Destinations(Plog's), Visitors Segments of a destination (Cohen's classification), Development and Marketing a new Destination.

Suggested References:

1. Kotler Philip. Bowen John and Makens James Marketing for Hospitality & Tourism. Person Education 2004.
2. Lovelock Christopher, Wirtz Jochen--Services Marketing, Pearson Education 2004.
3. Alan Jefferson & Leinard Lickorish, "Marketing Tourism".
4. American Marketing Association, Journal of Marketing (Quarterly).
5. Andrew Vladmir, a Complete Travel marketing handbook NTC, Business Books, Illinois 1990.
6. Asworth, Gregory and Brian G. (ed) Marketing Tourism Places, Routledge, London, 1990.
7. Braden, P.V. and Wiener, L., Tourism Marketing and Management Issues. George Washington University, 1980.
8. Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eaglewood Cliffs, 1984.
9. Donnelly, J.H. and George, W.H. Marketing of Service Chicago, 1984.
10. Green, P. and Tull, D., Research for Marketing Decision Prentice Hall, 1978.
11. Holloway, J.C. and Plant R.V. Marketing for Tourism, Pitman Publishing, London, 1980.
12. King, Brian and Geoff. Hyde, Tourism marketing in Australia.
13. Lotler, Philip, Marketing for Non-Profit Organisation, Prentice Hall, New Jersey, 1975.
14. Luther, W.M., the Marketirig Plan: How to Purpose and Imlement, Amn, Com. New York, 1982.
15. McCarthy, E.J., Basic Marketing. A Management Approach.

BC(Voc)-406
Travel Agency: Tour Operations Business-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Tour Packaging-Concept, meaning, types. Role and contribution of Air India. Indian airlines and India Railways in Promotion of tour package business.

Role and contribution of Tourism Trade Associations in the healthy growth and development of tour business- IATO, TAAI, IATA, PATA.

Suggested References:

1. Merissen, Jome, W.: Travel Agents and Tourism.
2. Foster. D. The Business of Travel Agency.
3. Aggarwal Surinder: Travel Agency Management (Communication India 1983).
4. Geo. Chack Profession Travel Agency Management (Prentice Hall, London, 1990).
5. IATA, IATO, TAAI, Mannal.
6. William Cordy Travel in India.
7. The World of Travel, (National Publishers, Delhi, 1979).

BC (Voc)-505
Emerging Concepts for Effective Tourism Development - I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Types of Tourism, International and Domestic Tourism, Hard and Soft Tourism, Pilgrimage Tourism, Adventure Tourism, Eco Tourism, Green Tourism, Heritage and Cultural Tourism, Senior citizen Tourism, Village Tourism, Sustainable Tourism

Tourism Policy: Meaning, definition and objectives; Rationale for the development of tourism; dynamics of destination development, the elements of tourist destination, emerging tourism policy paradigms.

National Development Council (1982) Report; National Action Plan (1992); Tourism Policy of India after independence National Tourism Policy 2002; International Tourism trends during the five year plans in India; New policies on Tourism and Civil Aviation in India.

References

1. Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
2. Chuck, Gee; Professional Travel Agency Management, Prentice Hall, London.
3. Pareek, Udai; HRD: New Dimension, Tata McGraw Hill, New Delhi.
4. Silveria, D.L., HRD: The Indian Experience, New Book Publications, New Delhi.
5. Kamra, Krishan K., Managing Tourist Destination, Kanishka Publishers and Distributors, New Delhi.
6. Bhatia, S.K., Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Bhatia, S.K., Business Ethics & Corporate Governance, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. National Development Council Report, Ministry of Tourism, Govt. of India, New Delhi.
9. National Action Plan, 1992 (Draft) Ministry of Tourism, Govt. of India, New Delhi.
10. Report - Workshop on Tourism Legislation - February 20-23, 1988, IITTM, New Delhi.
11. National Policy Documents, 2002.
12. Consumer's Protection Act, 1986.
13. Tourist Statistic, Department of Tourism, Ministry of Tourism, Government of India, New Delhi.

BC (Voc)-506
Information, Communication and Automation in Tourism Industry-I

Max. Marks: 80

Time: 3 hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Importance of Information in Tourism, Management Information System, Role of Market Research in information management.

Communication in Tourism Industry between different partners. Integrated communication system. Advertising & Public Relations as tools of communication.

Automation in Tourism Industry – Use of Information Technology & Computers. Central Reservation System in different sectors.

References:

1. Kotler Philip, Bowen John and Makens James “marketing for Hospitality & Tourism, Pearson Education 2004.
2. Lovelock Christopher, Wirtz Jochen – Services Marketing, Pearson Education 2004.
3. Alan Jefferson & Leonard Lickorish, “Marketing Tourism.
4. American Marketing Association, Journal of Marketing (Quarterly).
5. Andrew Vladimir, a Complete Travel Marketing Handbook NTYC, Business Books, Illinois, 1975.
6. Ashworth, Gregory and Brian G. (ed) Marketing Tourism Places, Routledge, London, 1990.
7. Braden, P.V. and Wiener, L., Tourism Marketing and Management Issues, George Washington University, 1980.
8. Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eagle-wood Cliffs, 1984.
9. Donnelly, J.H. and George, W.H., Marketing of Service Chicago, 1984.
10. Green, P. and Tull, D., Research for Marketing Decision Prentice Hall, 1978.
11. Holloway, J.C. and Plant R.V., Marketing for Tourism, Pitman Publishing, London, 1980.
12. King, Brian and Geoff, Hyde, Tourism Marketing in Australia.
13. Kotler, Philip, Marketing for Non-profit Organisation, Prentice Hall, New Jersey, 1975.
14. Luther, W.M., the Marketing Plan: How to Purpose and Implement, Amn. Com, New York, 1982.
15. McCarthy, E.J., Basic Marketing: A Management Approach.

BC (Voc)-605
Emerging Concepts for Effective Tourism Development - II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Tourism Legislation guidelines from Department of Tourism, Ministry of Tourism, Government of India concerning – Approval of Tour Operators/travel Agencies, Approval of Hotels. Business; Business ethics and their relevance in tourism; Consumer's Protection Act 1986 (Relevant provisions for tourism).

HRD – Meaning, definition, objectives and significance in tourism industry. HRD systems – Recruitment, Selection, Manpower Planning in public and private sectors in Indian tourism industry.

Security and Safety issues in tourism, Environmental issues.

References

1. Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
2. Chuck, Gee; Professional Travel Agency Management, Prentice Hall, London.
3. Pareek, Udai; HRD: New Dimension, Tata McGraw Hill, New Delhi.
4. Silveria, D.L., HRD: The Indian Experience, New Book Publications, New Delhi.
5. Kamra, Krishan K., Managing Tourist Destination, Kanishka Publishers and Distributors, New Delhi.
6. Bhatia, S.K., Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Bhatia, S.K., Business Ethics & Corporate Governance, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. National Development Council Report, Ministry of Tourism, Govt. of India, New Delhi.
9. National Action Plan, 1992 (Draft) Ministry of Tourism, Govt. of India, New Delhi.
10. Report – Workshop on Tourism Legislation – February 20-23, 1988, IITTM, New Delhi.
11. National Policy Documents, 2002.
12. Consumer's Protection Act, 1986.
13. Tourist Statistic, Department of Tourism, Ministry of Tourism, Government of India, New Delhi.

BC (Voc) - 606
Information, Communication and Automation in Tourism Industry-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Electronic Business in Tourism Industry. Online Sales and Purchase of Travel Services and important related issues.

Challenges of Automation of Information – Impacts on organization, work structures & manpower training.

Future trends of automation of information in Indian Travel Industry.

References:

1. Kotler Philip, Bowen John and Makens James “marketing for Hospitality & Tourism, Pearson Education 2004.
2. Lovelock Christopher, Wirtz Jochen – Services Marketing, Pearson Education 2004.
3. Alan Jefferson & Leonard Lickorish, “Marketing Tourism.
4. American Marketing Association, Journal of Marketing (Quarterly).
5. Andrew Vladimir, a Complete Travel Marketing Handbook NTYC, Business Books, Illinois, 1975.
6. Ashworth, Gregory and Brian G. (ed) Marketing Tourism Places, Routledge, London, 1990.
7. Braden, P.V. and Wiener, L., Tourism Marketing and Management Issues, George Washington University, 1980.
8. Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eagle-wood Cliffs, 1984.
9. Donnelly, J.H. and George, W.H., Marketing of Service Chicago, 1984.
10. Green, P. and Tull, D., Research for Marketing Decision Prentice Hall, 1978.
11. Holloway, J.C. and Plant R.V., Marketing for Tourism, Pitman Publishing, London, 1980.
12. King, Brian and Geoff, Hyde, Tourism Marketing in Australia.
13. Kotler, Philip, Marketing for Non-profit Organisation, Prentice Hall, New Jersey, 1975.
14. Luther, W.M., the Marketing Plan: How to Purpose and Implement, Amn. Com, New York, 1982.
15. McCarthy, E.J., Basic Marketing: A Management Approach.

Computer Applications (Vocational Course)

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. general scheme.

Outline of B.Com. (Vocational) Computer Applications

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
		1		
BC-101	Business Communication - I	80	20	100
BC-102	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Computer Fundamentals & Logical Organizations-I	80	20	100
BC(Voc)-106	Business Data Processing & PC Software-I	80	20	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
		1		
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Computer Fundamentals and Logical Organizations-II	80	20	100
BC(Voc)-206	Business Data Processing and PC Software-II	80	20	100
	Environmental Studies: (Qualifying Paper)*	-	-	100

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted along with IInd Semester.

**B.Com Computers (Vocational) Syllabus
Session 2010-11**

Semester-III

Paper Code	Subject	External	Internal	Max Marks
BC-301	Business Regulatory Framework-I	80	20	100
BC-302	Corporate Accounting-I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics-I	80	20	100
BC (Voc)-305	Programming in C			
	Theory	45	5	80
	Practical	30		
BC (Voc)-306	Fundamentals of Database System-I			
	Theory	45	5	80
	Practical	30		
BC (Voc)-307	On the Job Training Report*	-	-	40

Semester-IV

Paper Code	Subject	External	Internal	Max Marks
BC-401	Business Regulatory Framework-II	80	20	100
BC-402	Corporate Accounting-II	80	20	100
BC-403	Auditing	80	20	100
BC-404	Business Statistics-II	80	20	100
BC (Voc)-405	Desktop Publishing			
	Theory	60	10	100
	Practical	30		
BC (Voc)-406	Fundamentals of Database System-II			
	Theory	60	10	100
	Practical	30		

Semester-V

Paper Code	Subject	External	Internal	Max Marks
BC-501	Financial Market Operations-I	80	20	100
BC-502	Cost Accounting-I	80	20	100
BC-503	Management Accounting & Financial Management-I	80	20	100
BC-504	Business Environment-I	80	20	100
BC (Voc)-505	Computer Aided Design			
	Theory	45	5	80
	Practical	30		
BC (Voc)-506	Data Structure			
	Theory	45	5	80
	Practical	30		
BC (Voc)-507	On the Job Training Report*	-	-	40

Semester-VI

Paper Code	Subject	External	Internal	Max Marks
BC-601	Financial Market Operations-II	80	20	100
BC-602	Cost Accounting-II	80	20	100
BC-603	Management Accounting & Financial Management-II	80	20	100
BC-604	Business Environment-II	80	20	100
BC (Voc)-605	Advanced Computer Applications			
	Theory	60	20	100
	Practical	30		
BC (Voc)-606	System Analysis & Design			
	Theory	60	20	100
	Practical	30		

Note :

***The students shall undergo On-the-Job Training to get a practical experience of the Computer Applications in Business. The faculty will supervise the students for their training. Three copies of the Project Report shall be submitted to the college, which will be sent for evaluation to an external examiner. There will be no Viva-Voce of there project/training reports.**

BC(Voc)-105
Computer Fundamentals and Logical Organization-I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Fundamentals of Computer: Functional components of a digital computer. Limitations and capabilities of computer. Uses of computers. Concepts of translators, linkers and loader.

Overview of functions operating system, concepts of single user, multi-user, time-sharing, real-time, multi-programming, multi-processing, multitasking, networking and distributed processing, Structure of DOS, internal and external commands of DOS. Generations of programming languages. Number systems, binary arithmetic operations. Character codes and error detecting and correcting codes. Simple I/O devices. Magnetic and optical storage devices. Introduction to computer network, Basic concept of simulation.

Suggested References:

1. Sinha, P .K. : Computer Fundamentals, BPB Publications.
2. Mano, M. Morris: Digital Logic and Computer Design, Prentice Hall of India Pvt. Ltd., 2000.
3. Rajaraman, V. : An Introduction to Digital
Radhakrishnan, T.: Computer Design
Prentice Hall of India Pvt. Ltd 4th Ed.

BC(Voc)-106
Business Data Processing and PC Software-I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Data processing, various business functions, use of computers in data processing and in carrying out business functions, concepts of data and information, characteristics of information, economics of business data processing, impact of data processing on business organizations, information and product flow in production environment, concepts of records and files, various types of file organizations, data capturing, data preparation, data verification and validation, and data editing.

Suggested References:

1. Business Data Systems (3/e) by HD Clifton (Prentice Hall of India).
2. System Analysis for Business Data Processing by HD Clifton (prentice Hall of India).
3. Introducing Systems Analysis and Design by Lee, Galgotia Publications.
4. Mastering Data Processing by J. Bingham (MaCmillan Publishing House).
5. The Big Basics Book of MS Office-97 by Jennifer Fulton *et al.* (PHI).
6. Teach Yourself Office-97 for Windows by Corey Sandler *et al.* (BPB).
7. MS-Office User Certification Study Guide by Gini Courter *et al.* (BPB).

BC(Voc)-205
Computer Fundamentals and Logical Organization-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Logical organization of Computer: Boolean algebra, boolean functions, truth tables, simplifications of boolean functions, digital logic gates. Combinational logic- adders, subtractors, encoders, decoders, multiplexors, demultiplexors. Sequential logic- flip flops, shift registers, counters, Memory organization semiconductor RAMs and ROMs. Machine instructions, instruction formats, addressing modes, instruction cycles. Concept of micro-programming. I/O interface, I/O transfer - program - controlled, interrupt controlled, direct memory access.

References:

1. Sinha, P .K. : Computer Fundamentals, BPB Publications.
2. Mano, M. Morris: Digital Logic and Computer Design, Prentice Hall of India Pvt. Ltd., 2000.
3. Rajaraman, V. : An Introduction to Digital
Radhakrishnan, T.: Computer Design
Prentice Hall of India Pvt. Ltd 4th Ed.

BC(Voc)-206
Business Data Processing and PC Software-II

Max. Marks: 50

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

PART-A

Word-processor- Creating, opening, saving, previewing, printing of documents; typing of text, selecting the text or graphics and navigating within the documents; editing and sorting of text, correcting and deleting the text/graphics; checking the spelling and grammar of documents; formating; sharing data with other applications, creating index and table of contents; mail merge.

Spreadsheet - Creating, opening, saving, previewing and printing workbooks; working with workbooks and worksheets; entering and editing, worksheet data; working with cells, ranges, formulas and charts; worksheet formating, creating drawings and importing pictures; automating tasks with macros; validating cell entries; performing What - If analysis on worksheet data.

Presentation Software - Creating, opening and saving presentations; working in different views; working with slides; adding and formating text; spelling checks; preparing overhead transparencies speakers notes, handouts and outlines etc.; printing presentations; working with objects; designing, running and controlling electronic slide shows.

Above-mentioned softwares/packages be taught with reference to Microsoft Office/Lotus Smartsuite/Star Office.

References:

1. Business Data Systems (3/e) by HD Clifton (Prentice Hall of India).
2. System Analysis for Business Data Processing by HD Clifton (prentice Hall of India).
3. Introducing Systems Analysis and Design by Lee, Galgotia Publications.
4. Mastering Data Processing by J. Bingham (MaCmillan Publishing House).
5. The Big Basics Book of MS Office-97 by Jennifer Fulton *et al.* (PHI).
6. Teach Yourself Office-97 for Windows by Corey Sandler *et al.* (BPB).
7. MS-Office User Certification Study Guide by Gini Courter *et al.* (BPB).

PART-B

Max. Marks: 50

Time: 3 hours

Practical Examinations:

DOS/WINDOWS & WORD

Processor (WINDOWS Based)

(WINDOWS Based Spreadsheet and Presentation S/W)

BC (Vocational)-305 Programming in C

**Max. Marks : 45
Internal Assessment : 5
Time: 3 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Programming in C : Character Set, identifiers & keywords, constants & variables, data types, expressions & statements.

Arithmetic, logical, relational and bitwise operators and their hierarchy, Assignment and conditional operators.

Input/Output statements, control statements-if-else, switch break, continue & loops.

Arrays, functions, pointer, structure & unions, data files, developing simple programmes.

References :

1. Gotterfried, Programming in C, Schaum Outline Series (TMH).
2. Yashwant Kanetker, Let Us C, (BPB).

PRACTICAL

Max. Marks : 30 Marks

Programming in C-language

BC (Vocational)-306
Fundamentals of Database System-I

Max. Marks : 45
Internal Assessment : 5
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Overview of Data Management System : Element of data-base system, DBMS and its architecture, Advantages of DBMS, Types of database users, Role of Database administrator.

Brief overview of Hierarchical and Network Model, Detailed study of Relational Model (Relations, properties of relational model, keys and integrity rules), E-R diagrams.

Normalization: Concepts and update anomalies, Functional and Transitive dependencies
Normal forms : (1NF, 2NF, 3NF & BCNF).

References :

1. C.J. Date: An Introduction to Data Base System (Narosa Publisher).
2. D. Kroenke : Database Processing (Galgotia Publications).
3. H.F. Korth: Database System (TMH).

PRACTICAL

Max. Marks : 30 Marks

MS Access (latest version)

BC (Vocational)-405 Desktop Publishing

**Max. Marks : 60
Internal Assessment : 20
Time: 3 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Desktop Publishing : Concept, Need and Applications; Hardware, Software Requirements for DTP, An overview of DTP packages- MS word, Open office, etc. Comparison of DTP software, PageMaker: Text formatting and word-formatting features, Composition and typography, graphics and text objects, indexes contents and pagination, colour management, Tables handling, printing & publications. Advantages and limitations of PageMaker over MS Word.

References :

1. Altman, Mastering PageMaker 6 for Windows XP (BPB).
2. Shamms, PageMaker 6.5 Complete (Tech Media).

PRACTICAL

Max. Marks : 30 Marks

PageMaker (latest Version)

BC (Vocational)-406
Fundamentals of Database System-II

Max. Marks : 60
Internal Assessment : 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Database Objects : Terminologies- Tables, views, materialized views, indexes; Triggers; synonyms; Functions, Procedures and Packages; Create operator, Create directory, Create library, Database links.

SQL : Methods to access SQL Plan; DDL, Describe command; DML, Joining Tables; Break Clause.

Oracle Service : Terminology; Architecture and Background support processes. Role of Database Administrator. Applications of ORACLE in business.

References :

1. C.J. Date: An Introduction to Data Base System (Narosa Publisher).
2. D. Kroenke : Database Processing (Galgotia Publications).
3. H.F. Korth: Database System (TMH).
4. Michael Abbey, Michael Corey, Ian Abramson, Oracle 9 i: A Beginner's Guide, TMH.

PRACTICAL

Max. Marks : 30 Marks

ORACLE (latest version)

**BC (Vocational)-505
Computer Aided Design**

**Max. Marks : 45
Internal Assessment : 5
Time: 3 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Graphics fundamentals, point and lines, input devices, output devices, display devices, 2-D transformations.

Application of graphics, Introduction to CAD, Benefits of ACAD, Hardware used in ACAD, Creating simple drawing using 2-D.

References :

1. Computer Graphics : Gottfried (THM)
2. Computer Graphics 2/e : Hearn & Becker (PHI)

PRACTICAL

Max. Marks : 30 Marks

Auto CAD (latest version)

BC (Vocational)-506 Data Structures

**Max. Marks : 45
Internal Assessment : 5
Time: 3 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Data Structure : Linear and least structures : array definition, type, address calculation, stack : push/pop algorithms, applications.

Queue : INS/DEL algorithm, double and circular queue concept only.

List : Single linked list, Algorithm and Double linked list and circular linked list concepts. B-Tree concept.

Files : Serial, Sequential, Indexed, Direct, Multi-list.

References :

1. J.P. Trembly and Sorrerson: Data Structures with Application.
2. A. Tanenbaum, T. Langsam and A.S. Augenstein : Data Structures Using C, Prentice Hall of India, 1990.
3. Seymour Lipschultz, Theory and Practical of Data Structure, McGraw Hill, 1988.

Practical

Max. Marks : 30 Marks

Implementation of Data Structures in C

BC (Vocational)-605
Advanced Computer Applications

Max. Marks : 60
Internal Assessment : 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Networking: Fundamentals, LAN/MAN/WAN, Topologies, Transmission Media, ISDN, B-ISDN, Protocols- TCP/IP, OSI, ATM, Internet Services. Hardware and Software requirements for Internet. Browsers- Internet explorer, Mozilla Firefox, Opera, google chrome; Search engines; Webpage.

Information Technology Application in Business, E-Business, E-Commerce. Net banking; Online purchasing and selling; Electronic Payment Systems- an overview. E-Governance- Concept and examples.

References :

1. Data Communication & Networking : Forouzan (TMH)
2. Computer Networks, 3/e (Peterson Edu.) : A.S., Tanenbaum

PRACTICAL

Max. Marks : 30 Marks

Computer Networking and Internet

BC (Vocational)-606
System Analysis & Design

Max. Marks : 60
Internal Assessment : 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

SAD : Definition of system, characteristics, elements, types of system, system development life cycle; Techno-economic feasibility; Role of system analyst the process of logical and physical design. Form design: input, output, form. System testing, auditing, system maintenance, threats to security, control measures.

References :

1. Structured Systems Analysis by E.M. Award, Galgotia Publications.
2. System Analysis and Design by Lee, Galgotia Publications.

Practical

Max. Marks : 30 Marks

Feasibility studies of SAD applications in small business.

Office Management & Secretarial Practice

(Vocational Course)

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Outline of B.Com. (Vocational) Office Management & Secretarial Practice

Semester -I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Business Communication - I	80	20	100
BC-102	Business Mathematics - I	80	20	100
BC-103	Financial Accounting - I	80	20	100
BC-104	Business Management - I	80	20	100
BC(Voc)-105	Computer Fundamentals and Business Data Processing	80	20	100
BC(Voc)-106	Computer Practical	-	-	100

Semester -II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Business Communication - II	80	20	100
BC-202	Business Mathematics - II	80	20	100
BC-203	Financial Accounting - II	80	20	100
BC-204	Business Management - II	80	20	100
BC(Voc)-205	Shorthand: Theory	80	20	100
BC(Voc)-206	Shorthand: Practical	-	-	100
	Environmental Studies: (Qualifying Paper)*	-	-	100

*The Qualifying paper-Environmental Studies I and II shall be taught in the Ist and IInd Semester. However, the examination will be conducted along with IInd Semester.

**Office Management & Secretarial Practice
(Vocational Course)**

Semester-III

Paper Code	Subject	External	Internal	Max Marks
BC-301	Business Regulatory Framework-I	80	20	100
BC-302	Corporate Accounting-I	80	20	100
BC-303	Company Law	80	20	100
BC-304	Business Statistics-I	80	20	100
BC (Voc)-305	Office Practice & Communication			
	Theory :	60	10	80
	Practical :	10	-	
BC (Voc)-306	Typewriting Theory (English)			
	Theory :	30	10	80
	Practical :	40		
BC (Voc)-307	On-the-Job Training Report	-	-	40

Semester-IV

Paper Code	Subject	External	Internal	Max Marks
BC-401	Business Regulatory Framework-II	80	20	100
BC-402	Corporate Accounting-II	80	20	100
BC-403	Auditing	80	20	100
BC-404	Business Statistics-II	80	20	100
BC (Voc)-405	Office Practice & Communication			
	Theory	60	20	100
	Practical	30		
BC (Voc)-406	Shorthand			
	Theory	50	20	100
	Practical	40		

Semester-V

Paper Code	Subject	External	Internal	Max Marks
BC-501	Financial Market Operations-I	80	20	100
BC-502	Cost Accounting-I	80	20	100
BC-503	Management Accounting & Financial Management-I	80	20	100
BC-504	Business Environment-I	80	20	100
BC (Voc)-505	Office Practice	70	20	80
BC (Voc)-506	Typewriting (English) Practical	80	-	80
BC (Voc)-507	On-the-Job Training Report	-	-	40

Semester-VI

Paper Code	Subject	External	Internal	Max Marks
BC-601	Financial Market Operations-II	80	20	100
BC-602	Cost Accounting-II	80	20	100
BC-603	Management Accounting & Financial Management-II	80	20	100
BC-604	Business Environment-II	80	20	100
BC (Voc)-605	Computer Application			
	Theory	70	10	100
	Practical	20		
BC (Voc)-606	Shorthand(English) Practical	100	-	100

Each student will be required to undergo on-the-job training of four weeks duration during the vacation after IInd Semester and IVth Semester examinations. The purpose of such training is to appraise the student with the real world office and secretarial practices. On completion of 'On-the-Job Training Report' each student will be required to submit a report which would be called 'On-the-Job Training Report' atleast one month before the commencement of B.Com-IIIrd semester and B.Com-Vth Semester examinations respectively and such training reports will be evaluated by external and internal examiners. There will be a viva-voce of the Training Report.

BC(Voc)-105
Computer Fundamentals & Business Data Processing

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Fundamentals of Computer: Functional components of a digital computer. Limitations and capabilities of computer. Structure of DOS, internal and external commands of DOS. Generations of programming languages. Number systems, binary arithmetic operations. Overview of functions operating system, concepts of single user, multi-user, time-sharing, real-time, multi-programming, multi-processing, multitasking

Data processing, various business functions, use of computers in data processing and in carrying out business functions, concepts of data and information, characteristics of information, economics of business data processing, impact of data processing on business organizations.

Suggested References:

1. Sinha, P .K. : Computer Fundamentals, BPB Publications.
2. Mano, M. Morris: Digital Logic and Computer Design, Prentice Hall of India Pvt. Ltd., 2000.
3. Rajaraman, V. : An Introduction to Digital
Radhakrishnan, T.: Computer Design
Prentice Hall of India Pvt. Ltd 4th Ed.
4. Business Data Systems (3/e) by HD Clifton (Prentice Hall of India).
5. System Analysis for Business Data Processing by HD Clifton (prentice Hall of India).
6. Introducing Systems Analysis and Design by Lee, Galgotia Publications.
7. Mastering Data Processing by J. Bingham (MaCmillan Publishing House).

**BC(Voc)-106
Computer Practical**

Max. Marks: 100

Time: 3 hours

Practical Examinations:

DOS/WINDOWS

Note: The practical examination will be conducted jointly by internal and external examiners as per University Policy.

BC(Voc)-205
Shorthand (English) Theory

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Introduction : Origin of Shorthand with particular emphasis on Pitman Shorthand; definition and importance of stenography; qualities of a successful stenographer; writing techniques and materials.

Consonants: Definition, number, forms, classes, thinness, thickness, directions and joining strokes.

Vowels, Diphthongs and Diphones: Vowels - definition, number sounds, signs, places, position of outlines, intervening vowels.

Introduction of upwards/downwards strokes in Stenography.

Diphthong: definition, names, signs, places, joined diphthongs and triphones.
Diphones-definitions, signs and application.

Grammalogues and Phraseography Grammalogues., definition of grammalogues and logoram, list of grammalogues, punctuation signs. Phraseography-definition of phrase, how to phrase is written, qualifies of a good phraseogram, list of simple phrases.

Circles, loops and hooks Size & direction rules for application i.e. attachment with straight and curved strokes, exception to the use of circle, application in phraseography. Loops & Hooks--size & direction, rules for application with the straight strokes and curves.

BC(Voc)-206
Shorthand (English) Practical

Max. Marks : 100

Time : 3 Hours

(a) The students will be given twenty Grammalogues/Pharases to write in shorthand, each carrying $\frac{1}{2}$ marks, within 5 minutes.

(b) One passage in English containing 300 words will be dictated in ten minutes with a speed of 30 words w.p.m. The candidates will be required to transcribe the same within half an hour into longhand.

(c) The practical examiner will give a passage of about 100 words written in shorthand. A passage of shorthand of the choice of practical examiner containing about 100 words will be given to the candidates for reading orally before the practical examiner within ten minutes.

Note: - The practical examiner is expected to exercise a clear cut pronunciation of words and maintain a constant speed while dictating the passage to the students.

The practical examination will be conducted jointly by internal and external examiners as per University Policy.

**B.Com Semester-III Semester
Paper-305
Office Practice & Communication
(Part-A) Theory**

**Max. Marks : 60
Internal Assessment : 20
Time: 3 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Office-Meaning, functions, importance, concept of an organization, centralization vs. decentralization of office service, principal departments of a modern office.

Filing and Indexing- meaning and importance, essentials of a good filing system, centralized vs. decentralized filing system, methods of filing, filing equipments.

Office Appliances and Machines : A study of various types of commonly used appliances and machines i.e. duplicator, accounting machines, calculator, addressing machines, punch card machine. Franke in machine, weighing and folding machines, sealing machine, Dictaphone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Modern Office Machines : Photocopier, Duplicator, Telephone handling, Computer, Word processor, scanner printer-their operation and use in the office set up.

Introduction of Computer- Importance, history and types of computers, computer hardware and software, computer operation.

Word processor- Concept of word processing, creating and editing documents, taking print out, Do's and Don'ts in details from application point of view. Scanner- Introduction of scanner, its importance and use in offices.

PRACTICAL

**Max. Marks : 20
Time: 1 Hours**

Workability of the candidate is to be judged by the Practical examiners both internal and external jointly giving practical assignments on different type office machines i.e. Duplicator, Photo-copiers and processor, scanner etc. as studied in theory.

**B.Com Semester-III Semester
Paper-306
Typewriting Theory (English)
(Part-A) Theory**

**Max. Marks : 30
Internal Assessment : 20
Time: 2 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Carbon Manifolding : Carbon papers and their kinds, carrying out correction on carbon copies i.e. use of eraser, erasing shield, white correcting fluid etc. squeezing and spreading carbon economy.

Stencil-Cutting and Duplicating :

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

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

Electric and Electronic Typewriters: Salient features of Electronic Typewriters, Computers-Salient Features, Typing on Computers.

Correspondence : Business Official

TYPEWRITING PRACTICAL

**Max. Marks : 40
Time: 1 Hours**

A passage of about 300 words will be given which will be typed by the candidates on the typewriter/Computer alongwith two carbon copies of the same (time 10 minutes). 10 Marks

After a gap of five minutes, a passage of about 300 words will be provided alongwith a piece of Stencil paper. The candidates will be required to cut the stencil on the typewriter/computer of the matter already provided to them within a period of 10 minutes. 10

Marks

After a gap of ten minutes, a letter of official nature will be given containing atleast 300 words which will be typed by the candidates on the typewriter/computer within a period of 20 minutes. 10 Marks

After a gap of five minutes, a business letter will be given of about 300 words which is required to be typed by the candidates on the typewriter/computer within a period of 20 minutes. 10 Marks

Note: All the above practical work will be supervised and assessed by the internal/external practical examiner(s) on-the-spot and marks will be given accordingly depending upon the performance of the candidates. The material required for the purpose will be provided by the Examining Body to be supplied to the candidates on-the-spot for actual use.

B.Com Semester-IV Semester
Paper-405
Office Practice & Communication
(Part-A) Theory

Max. Marks : 60
Internal Assessment : 10
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

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

Handling Mail:

Inward Mail: Receiving, sorting, opening, recording, marking, distributing.

Outward Mail : folding of letters, preparation of envelopes, sorting, scaling, weighting, stamping, entering in letters, sent book or peon book, Dispatching rail parcel service, Air mail service, Courier service, Postal service.

Office Correspondence: Essentials of a good letter, drafting of business letter, i.e. enquiry, quotation, order, advice making payment, trade reference, complaints, circular letters, follow up letters, official letters, Semi-official letters, Interview letter, appointment letters, letter for issue of tenders, office notes, Office orders etc.

Office equipments; effective use of language, preparation of appointment schedules and maintain visitors diary, furnishing desire information, instructing co-workers.

PRACTICAL

Max. Marks : 30
Time: 1 Hours

Workability of the candidate is to be judged by the Practical examiners both internal and external jointly giving practical assignments on different type office machines i.e. Franking Machine, Addressing Machine etc. as studied in theory.

**B.Com Semester-IV Semester
Paper-406
Shorthand
(Part-A) Theory**

**Max. Marks : 50
Internal Assessment : 10
Time: 2 Hours**

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Extended use of certain Consonant :

The Aspirate, tick and dot 'H'
Downward and upward 'R' upward 'Sh'
Compound consonants, Medical Semi Circles.

Halving and Doubling Principle :

Halving-general principles and their exception, use of halving principle in phraseography.
Doubling-general principles and their exception, use of doubling principle in phraseography.

Prefixes, Suffixes, Contraction and Intersections:

Prefixes and suffixes, Contractions : general rules and list of contractions.
Intersections, writing of figures in shorthand, note taking techniques and transcription on typewriter.

SHORTHAND PRACTICAL

**Max. Marks : 40
Time: 1 Hours**

Atleast twenty-five contractions/intersections will be given in longhand i.e. English Version, out of which twenty contractions/intersections are required to be written in Shorthand, within a period of ten minutes. 20 Marks

After a gap of 10 minutes an unseen passage of 300 words will be dictated to the candidates by the practical examiner with a minimum speed of 60 w.p.m. The candidate will not be dictate in Shorthand. Afterwards, there will be gap of five minutes time and then the candidates will be give a time of half an hour for transcription of the shorthand notes on the typewriter/computer into English. 20 Marks

B.Com Semester-V Semester
Paper-505
Office Practice
(Part-A) Theory

Max. Marks : 70
Internal Assessment : 10
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain five short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Office Stationary : 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.

Meeting: Notice, agenda, Physical facilities, quorum, providing secretarial assistance.

Using Information : working knowledge of making use of information from different sources- Telephone Directory, Post Office Guide, Railway Time Table, Teleprinter, Telex, Fascimle, telegraphy.

Making Travel Arrangement : Preparing tour programme, railway and air reservation booking, Hotel accommodation, fitting of form for Tour advance, preparing TA Bills.

B.Com Semester-V Semester
Paper-506
Typewriting (English) Practical

Max. Marks : 80

Time: 2 Hours

Note : There will be pre-set question paper depending on number of group containing five questions in all, as mentioned below. The candidates are required to attempt all the questions. An interval of five minutes is to be given at the end of each question.

Typewriting-

- (i) A passage of 800 words to be typed in twenty minutes at the speed of 40 w.p.m. 16 Marks
- (ii) A letter of 400 words to be typed in twenty minutes with one carbon copy of the same.
16 Marks
- (iii) A tabular statement of not more than four columns and fifteen items to be typed in twenty minutes with proper display. 16 Marks
- (iv) A subject matter containing 400 words is to be typed on stencil paper i.e. stencil cutting within twenty minutes. 16 Marks
- (v) A manuscript of handwritten material containing 200 words is to be typed in twenty minutes. 16 Marks

B.Com Semester-VI Semester
Paper-605
Computer Application
(Part-A) Theory

Max. Marks : 70
Internal Assessment : 10
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short type questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Computer- Introduction, characteristics, application to business, CPU- main memory and secondary storage services. Input/output devices, Personal computer, Laptop; Internet and Computing on Mobile phones.

Configuration, Disc-operating systems, File Management and disc management command, words, Pronouncing, elaborating, block, saving, formatting, shelling ched and Printing command.

MS Office : MS Word, MS Excel, MS Powerpoint

Various Operating System : DOS, LINUX.

Practical

Max. Marks : 20
Time : 30 Min.

Two practical assignments carrying 10 marks each from above syllabus will be given by the practical examiners.

B.Com Semester-VI Semester
Paper-606
Shorthand (English) Practical

Max. Marks : 100

Time: 2 Hours

Note : There will be pre-set question-papers depending on the number of groups. Each group will have a separate Question-Paper containing four questions as mentioned below. The candidates are required to attempt all the four questions compulsorily.

- (i) Two letters containing 400 words is to be dictated at the speed of 80 w.p.m. which is to be typed by the candidates on the typewriter/computer within a period of 25 minutes.
50 marks
- (ii) After a gap of five minutes, Two passages of 400 words is to be dictated in five minutes at a speed of 80 w.p.m. which is to be transcribed by the candidates into longhand within a period of twenty minutes.
50 Marks