

KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
B.Com. Vocational (Advertising, Sales Promotion & Sales Management) (Scheme- D)
as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			Internal Assessment Marks	End Term Examinations Marks		Total Marks		Examination Hours		
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total		T	P	T	P	T	P	
FIRST YEAR SCHEME																		
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)															
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)															
	VAC-1		Select one course from the pool of Value Added Courses (VAC)															

II		B23-COM-201		Computerized Accounting System *		4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-			
MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-			
AEC-2		Select one course from the pool of Ability Enhancement Courses (AEC)																		
SEC-2		Select one course from the pool of Skill Enhancement Courses (SEC)																		
VAC-2		Select one course from the pool of Value Added Courses (VAC)																		
INTERNSHIP OF 4 CREDITS OF 4-6 WEEKS DURATION AFTER 2ND SEMESTER																				
SECOND YEAR SCHEME																				
III		B23-COM-301		Corporate Accounting-I		4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-			
AEC-3		Select one course from the pool of Ability Enhancement Courses (AEC)																		
SEC-3		Select one course from the pool of Skill Enhancement Courses (SEC)																		

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M4(V)	B23-VOC-227	Marketing Communication	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3				
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																			
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																			

THIRD YEAR SCHEME

Internship of 4 credits of 4-6 weeks duration after 4th semester																					
V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M5(V)	B23-VOC-126	Creativity and Advertising	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M7(V)	B23-VOC-327	Managing Sales Force	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
DSE-H2 (any one)		B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-805	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
PC-H2		B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
CC-HM2		B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																			
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	-
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)-ADVERTISING, SALES PROMOTION & SALES MANAGEMENT ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-24			
Part-A Introduction			
Subject	B.Com. Vocational (Advertising, Sales Promotion & Sales Management)		
Semester	IV		
Name of the Course	Marketing Communication		
Course Code	B23-VOC-227		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the conceptual framework of marketing communication. 2. Comprehend the objectives, needs, and budgeting for marketing communication. 3. Know the tools used for marketing communication. 4. Learn about contemporary digital technologies of marketing communication. <p>5*. Students will be able to handle marketing communication decision-making through solving case studies and project reports.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Marketing communication: Concept, nature, importance and types of communication; Barriers in communication; Communication process and models; Applications of the communication process in marketing.	12	

II	Planning for marketing communication: Concept of marketing promotion; Determinants and strategies for effective marketing communication; Establishing marketing communication objectives; DAGMAR approach; Budgeting for marketing communication: Factors affecting determination of marketing communication budget.	11
III	Marketing communication tools: Concept of personal selling – methods and process; Advertising: types, media, and media selection; Role of advertising agencies; Sales promotion and its elements; Publicity and public relations.	11
IV	Recent trends in marketing communications; Event sponsorships; The emergence of digital communication, use of digital media technologies; Online and social media platforms; Influencer marketing; Mobile marketing program; Creating and handling digital word of mouth and buzz monitoring.	11
V*	Practical: Conduct a business case study or prepare a project report on any of the following and submit a report file: <ul style="list-style-type: none"> • Marketing communication budgeting. • Selection process of digital/online/social media. • Sponsorship programs. 	30
Suggested Evaluation Methods		
Internal Assessment:		End Term
➤ Theory 20		Exams:
Class Participation	5	Theory:50
Seminars/Presentations/Assignments/Quiz/Class Test etc.	5	Practicum:20
Mid-Term Exams	10	
➤ Practicum 10		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Andrews, J. Craig and Shimp, Terence A. Advertising, Promotion, and Other Aspects of Integrated Marketing Communications. Cengage. • Egan, John. Marketing Communication. Sage Publications. • Jethwaney, Jaishri and Jain, Shruti. Advertising Management. Oxford University Press. • Kotler, Philip; Keller, Kevin Lane. Marketing Management. Pearson Publications. • Ramaswamy, V. S. and Namakumari, S. Marketing Management: Indian Context-Global Perspective. Sage Publications. • Shah, Kruti and D'Sourza, Alan. Advertising and Promotions: An IMC Perspective. Tata McGraw Hill. • Varey, Richard. Marketing Communication: A Critical Introduction. Taylor and Francis. 		

* Applicable for courses having practical components.

Session 2023-24			
Part-A Introduction			
Subject	B.Com. Vocational (Advertising, Sales Promotion & Sales Management)		
Semester	V		
Name of the Course	Creativity and Advertising		
Course Code	B23-VOC-126		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I);	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of creativity and creative advertising. 2. Comprehend the strategies for implementation of creative advertising and drafting creative briefs. 3. Know about designing and creating advertisement messages and ad -copy. 4. Learn about contemporary media strategies for creative advertising. <p>5*. Think creatively and work in a real company setting by grasping and working in creative teams and performing case study</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Creativity in advertising: Concept, creativity as a cognitive process; Indicators and elements of creativity in advertising: Concept, features, and importance of creative advertising; Principles, essentials, and strategies for effective creative advertising; Advertising standards; Legal, and ethical aspects of creative advertising; Creative advertising and budgeting.	12	

II	Creative advertising solutions: Research and foundational thinking for designing creative strategic campaigns; Concept of creative teams and their formation, cultural diversity and creative advertising; Creative strategies and alternate creative strategies development; Writing creative briefs; Designing slogans and logos; Creative advertising design process.	11
III	Creative message and ad-creation: Creative advertising inspiration and sources, story/script writing; Creative message structuring; Message formats: Message appeal and source; Creative ad-copy development: Designing print ad copy, broadcast ad copy, internet ad copy, and creative web commercials.	11
IV	Media strategies for creative advertising: New-age media for creative advertising; Media and media mix; Media planning and scheduling for creative advertising; Media buying and media testing; Determinants of media decisions; Measuring effectiveness of creative advertising campaigns.	11
V*	Practical: <ul style="list-style-type: none"> • Form creative teams and create slogans and/or logos. • Prepare a creative brief or script/story for advertisement and present in the Class. • Find out how a business allocates and determines the budget for creative advertising through a case study or project report. 	30
Suggested Evaluation Methods		
Internal Assessment:		End Term Exams:
➤ Theory 20		
Class Participation	05	Theory: 50 Practicum: 20
Seminars/Presentations/Assignments/Quiz/Class Test etc.	05	
Mid-Term Exams	10	
➤ Practicum 10		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Aaker, David A. and Myers, John G. Advertising Management. Advertising Management. Prentice Hall. • Altstiel, Thomas B. and Grow, Jean M. Advertising Creative: Strategy, Copy, and Design. Sage Publications, Inc. • Landa, Robin. Advertising by Design: Generating and Designing Creative Ideas across Media. Wiley. • Landa, Robin. Strategic Creativity: A Business Field Guide to Advertising, Branding, and Design. Taylor & Francis Ltd. • McStary, Andrew. Creativity and Advertising: Affect, Events and Process. Routledge. • Sissors, Jack and Bumba, Lincoln. Advertising Media Planning. McGraw-Hill Education. • Sorrentino, Miriam. Creative Advertising: An Introduction. Laurence King Publishing. 		

* Applicable for courses having practical component.

Session 2023-24			
Part-A Introduction			
Subject	B.Com. Vocational (Advertising, Sales Promotion & Sales Management)		
Semester	VI		
Name of the Course	Managing Sales Force		
Course Code	B23-VOC-327		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I);	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of sales force management and the qualities to be a successful salesperson. 2. Apprehend sales force planning and how to create sales teams. 3. Understand organizing and structuring sales force by learning sales territories and sales quota. 4. Learn about sales force management functions from recruitment to controlling. <p>5*. By comprehend the case study, students will be able to work effectively as a sales force manager and by practically performing selling activities, a student gets to know the art of successful sales personnel.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to</p>			

attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Sales force management: Concept, characteristics, objectives, functions and importance; Sales manager: Qualities, types and duties; Sales jobs: Concept and classification, determinants and factors for successful selling, selling as a career; Theories of selling; social, ethical, and legal aspects of selling; Salesmanship and personal selling: Types, duties and role of the sales force, determinants, qualities of successful sales force.	12
II	Sales force planning: Concept, sales force forecasting and its methods; Planning the sales force requirement: Characteristics, importance, limitations, and process of sales force planning; Determining size of sales force: Formation of sales teams.	11
III	Sales force organization: Setting up sales territories - need, objectives, prerequisites, principles, basis and process of establishing sales territories; Routing of sales territory and designing route charts; Sales quotas: Concept, types, administration, purpose, methods, and difficulties in setting sales quota; Sales meetings and contests; Assigning sales territory and sales quota.	11
IV	Handling the Sales Force: Recruitment, selection, placement, induction, training, compensation, internal mobility of sales force; Motivating and leading the sales force; Sales force performance appraisal and measuring their effectiveness; Controlling the sales force.	11
V*	<p>Practical:</p> <ul style="list-style-type: none"> • Conduct a case study on sales force planning and ascertain how sales force requirements are met or how a business determines the compensation for its sales team. • Determine the basis on which a company declares its salespeople as the best employees and present in the form of a report. • Perform a selling activity in a class by forming a sales team of 4-5 students. 	30

Suggested Evaluation Methods		
Internal Assessment:		End Term Exams: Theory: 50 Practicum: 20
➤ Theory 20		
Class Participation	05	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	05	
Mid-Term Exams	10	
➤ Practicum 10		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Bhatia, Mukesh. Sales Force Management. Regal Publications. • Blokdyk, Gerardus. Sales Force Management System: A Complete Guide. 5STARCOOKS. • Carter, Tony and Winston, William. Contemporary Sales Force Management. Routledge Taylor and Francis Group. • Crane, Adele. Building the Most Effective Sales Force in the World: The Era Post the Global Financial Crisis, Kindle Edition. • Darmon, René Y. Leading the Sales Force. Cambridge University Press. • Johnston, Mark W. and Marshall, Greg W. Sales Force Management: Leadership, Innovation, Technology. Routledge. • Spiro, Rosann; Stanton, William and Rich, Gregory. Management of a Sales Force. McGraw-Hill Companies. • Venugopal, Pingali. Managing your Sales Force. Sage Response. • Zoltners, Andris; Sinha, Prabhakant and Lorimer, Sally E. Sales Force Design for Strategic Advantage. Palgrave Macmillan. 		

* Applicable for courses having practical components.

KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
B.Com. Vocational (Computer Applications) (Scheme- D)
as per NEP-2020 Curriculum Framework
(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			T: Tutorial	P: Practical	Internal Assessment Marks		End Term Examinations Marks		Total Marks		Examination Hours	
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total			T	P	T	P	T	P	T	P
FIRST YEAR SCHEME																				
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-		
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-		
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)																	
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)																	
	VAC-1		Select one course from the pool of Value Added Courses (VAC)																	

II	CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-	
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-2			Select one course from the pool of Ability Enhancement Courses (AEC)															
SEC-2			Select one course from the pool of Skill Enhancement Courses (SEC)																
VAC-2			Select one course from the pool of Value Added Courses (VAC)																
SECOND YEAR SCHEME																			
Internship of 4 credits of 4-6 weeks duration after 2nd semester																			
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-3			Select one course from the pool of Ability Enhancement Courses (AEC)															
SEC-3			Select one course from the pool of Skill Enhancement Courses (SEC)																

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-230	Programming for Problem Solving	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																		
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																		

Internship of 4 credits of 4-6 weeks duration after 4th semester

THIRD YEAR SCHEME

V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-M5(V)	B23-VOC-129	Database Management System	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-M7(V)	B23-VOC-329	Networking and ERP	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
DSE-H2 (any one)		B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	B23-COM-805	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
PC-H2	B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3		
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		

MS

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)-COMPUTER APPLICATIONS ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

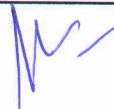
Session:2023-24			
Part A-Introduction			
Subject	B.Com. Vocational (Computer Applications)		
Semester	IV		
Name of the Course	Programming for Problem Solving		
Course Code	B23-VOC-230		
Course Type:(CC/MCC/MDC/CC-M/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per annexure -I)	200 - 299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO):	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of C program, data types and input/output statements. 2. Understand different types of operators, their hierarchies and also control statements of C. 3. Implement programs using arrays and strings. 4. Get familiar with advanced concepts like structures, union etc. in C language. 5*Implement the programs based on various concepts of C. 		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part B-Contents of the Course			
<u>Instructions for Paper-Setter</u>			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			

Unit	Topics	Contact Hours
I	Overview of C: Concept, history, importance; Structure of C program: Character set, constants and variables; Identifiers and Keywords; Data types; Assignment Statement; Symbolic Constant; Input/output: Formatted I/O Function- Input Functions viz. scanf(), getch(),getche(),getchar(),gets(),output functions viz. printf(),putch(), putchar(), puts()	12
II	Operators & Expression: Arithmetic, relational, logical, bitwise, unary, assignment, conditional operators and special operators; Operator hierarchy; Arithmetic expressions, evaluation of arithmetic expression, type Casting and Conversion: Decision making with if statement, if- else statement, nested if statement, else-if ladder, switch and break statement, go to statement; Looping Statements: for, while, and do- while loop, jumps in loops.	11
III	Arrays: One dimensional arrays - Declaration, initialization and memory representation; Two dimensional arrays-declaration, Initialization and memory representation; Functions: definition, prototype, function call; Passing arguments to a Function: Call by value; Call by reference, recursive functions; Strings: Declaration and Initialization, string I/O, array of strings; String Manipulation Functions: String length, copy, compare, concatenate etc., search for a substring.	11
IV	Pointers in C: Declaring and initializing pointers, accessing address and value of variables using pointers; Pointers and Arrays; User defined data types: Structures - definition, advantages of structure, declaring structure variables, accessing structure members; Structure members initialization, Array of Structures; Unions – Union Definition; Difference between structure and union.	11
V*	<p>Practicum:</p> <p>Students are advised to do laboratory/practical practice not limited to, but including the following types of problems:</p> <ul style="list-style-type: none"> • To read radius of a circle and to find area and circumference. • To read three numbers and find the biggest of three. • To check whether the number is prime or not. • To read a number, find the sum of the digits, reverse the number and check it for palindrome. • To read numbers from keyboard continuously till the user presses 999 and to find the sum of only positive numbers. • To read percentage of marks and to display appropriate message (Demonstration of else-if ladder). • To find the roots of quadratic equation. • To read marks scored by n students and find the average of marks (Demonstration of single dimensional array). 	30

	<ul style="list-style-type: none"> • To remove Duplicate Element in a single dimensional Array. • To perform addition and subtraction of Matrices. • To find factorial of a number. • To generate Fibonacci series. • To remove Duplicate Element in a single dimensional Array. • To find the length of a string without using built in function. • To demonstrate string functions. • To read, display and add two m x n matrices using functions. • To read a string and to find the number of alphabets, digits, vowels, consonants, spaces and special characters. • To swap Two Numbers using Pointers. • To demonstrate student structure to read & display records of students. • To demonstrate the difference between structure & union. 	
Suggested Evaluation Methods		
<p>Internal Assessment:</p> <p>➤ Theory 20</p> <ul style="list-style-type: none"> • Class Participation: 05 • Seminar/presentation/assignment/quiz/class test etc.: 05 • Mid-Term Exam: 10 <p>➤ Practicum 10</p> <ul style="list-style-type: none"> • Class Participation: NA • Seminar/Demonstration/Viva-voce/Lab records etc.: 10 • Mid-Term Exam: NA 	<p>End Term Exam:</p> <p>Theory: 50</p> <p>Practicum: 20</p>	
Part C-Learning Resources		
<p>Recommended Books/e-resources/LMS:</p> <ul style="list-style-type: none"> • Balagurusamy, E., Programming in ANSI C, Tata McGraw-Hill. • Gottfried, Byron S., Programming with C, Tata McGraw Hill. • Jeri R. Hanly & Elliot P. Koffman, Problem Solving and Program Design in C, Addison Wesley • Rajaraman, V., Computer Programming in C, PHI. • Yashwant Kanetker, Let us C, BPB. • Yashwant Kanetker, Working with C, BPB. 		

*Applicable for courses having practical component.

Session:2023-24			
Part A-Introduction			
Subject	B.Com. Vocational (Computer Applications)		
Semester	V		
Name of the Course	Database Management System		
Course Code	B23-VOC-129		
Course Type:(CC/MCC/MDC/CC-M/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes(CLO):	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Learn basics of database systems. 2. Learn about data models and ER diagrams. 3. Learn querying the database management system. 4. Learn relation model and normalization. 5*.To learn about data storage and retrieval from database. 		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part B-Contents of the Course			
<u>Instructions for Paper-Setter</u>			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours



I	Database Management System (DBMS): Concept, data, information, records, files, schema and instance etc; Limitations of File-based approach; Characteristics of database approach; DBMS: Components, functions, database interfaces, advantages and disadvantages; Database Users: Data; Database administrator: Role and responsibilities; Database Designers, application developers etc.; Database System Architecture – 1-Tier, 2-Tier & three levels of architecture; External, conceptual and internal levels, schemas, mappings and instances, data independence – logical and physical data independence.	12
II	Data Models: Hierarchical, network; Relational data models: Entity-Relationship Model: entity, entity sets, entity type; Attributes: Type of attributes, keys; Integrity constraints; Designing of ER Diagram; Symbolic notations for designing; ER Diagram.	11
III	SQL: Meaning, purpose and need of SQL; Data Types; SQL Components: DDL, DML, DCL and DQL, basic queries, join operations and sub-queries; Views; Specifying Indexes; Constraints and its implementation in SQL; Relational Algebra: Basic operations: select, project, join, union, intersection, difference and Cartesian product etc; Relational Calculus: Tuple Relational and Domain Relational Calculus. Relational Algebra v/s Relational Calculus.	11
IV	Relational Model: Functional dependency- characteristics, inference rules and types; Normalization: benefits and need, normal forms; Based on Primary Keys - (1NF, 2NF, 3NF, BCNF), Multi-valued Dependencies, 4NF, join dependencies, 5NF, domain key normal form.	11
V*	Practicum: Students are advised to do laboratory/practical practice not limited to, but including the following types of problems: <ul style="list-style-type: none"> • Performing various SQL statement. Creating various tables. and performing all possible queries based on syllabus. • Understanding relational model concepts. • Understanding normalization. • Understanding various concepts of databases. 	30

Suggested Evaluation Methods		
Internal Assessment:		End Term Exam.
<ul style="list-style-type: none"> ➤ Theory 20 <ul style="list-style-type: none"> • Class Participation: 05 • Seminar/presentation/assignment/quiz/class test etc.: 05 • Mid-Term Exam: 10 ➤ Practicum 10 <ul style="list-style-type: none"> • Class Participation: NA • Seminar/Demonstration/Viva-voce/Lab records etc.: 10 • Mid-Term Exam: NA 		Theory: 50 Practicum: 20
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Date, C. J., An Introduction to Database Systems, Addison Wesley. • Elmasri & Navathe, Fundamentals of Database Systems, Pearson Education. • Silberschatz ,A., H Korth, S Sudarshan, Database System and Concepts, McGraw-Hill. • Thomas Connolly Carolyn Begg, Database Systems, Pearson Education. 		

*Applicable for courses having practical components.

Session:2023-24			
Part A-Introduction			
Subject	B.Com. Vocational (Computer Applications)		
Semester	VI ✓		
Name of the Course	Networking and ERP ✓		
Course Code	B23-VOC-329 ✓		
Course Type:(CC/MCC/MDC/CC-M/DSEC/VOC/DSE/PC/AEC/VAC)	VOC ✓		
Level of the course (As per Annexure-I)	300-399 ✓		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes (CLO):	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand of networking concepts and basic terminology along with its hardware components. 2. Understand and characterize various types of computer networks. 3. Conceptualize the various design issues related to Network Architecture. 4. Understand the concept of ERP system. 5*. Implement and understand various network algorithms 		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part B-Contents of the Course			
<u>Instructions for Paper-Setter</u>			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			

Unit	Topics	Contact Hours
I	Computer Networks: Concept, goals applications, types of computer networks and their topologies; Network Design: Issues and protocols; Computer communications and networking models; Communication service methods and data transmission modes; OSI reference model, OSI service types, functions of layers of OSI model.	12
II	Physical layer: Analog and digital communication concepts; Copper media; Fiber-optic media; Wireless communications; Satellite communication: Speed and capacity of a communication channel; Multiplexing; Switching; Data link layer: The IEEE and the data link layer, framing techniques; Flow control; MAC.	11
III	Network H/W: Connectors, transceiver, repeater, Hub bridge, Switches, Routers gateway; Network hardware components; Network layer: Overview, internetworking concepts; Routers and switches; Routing protocol concepts; Routing algorithms: Flooding, shortest path routing; Encryption method; Network security issue, Security threats.	11
IV	Enterprise: Concept and functions; Process approach to business; Types of information in business; Systems approach to information management; Integrated data model; ERP: Concept, origin, need, reasons of growth, ERP technologies- Management information system; Decision support system; Executive information system; Supply chain management system; ERP modules, implementing ERP solutions.	11
V*	Practicum: Students are advised to do laboratory/practical practice not limited to, but including the following types of problems: <ul style="list-style-type: none"> • Performing various network commands based on syllabus. • Understanding network models concepts. • Understanding routing. • Understanding various concepts of network topologies. 	30
Suggested Evaluation Methods		
Internal Assessment: <ul style="list-style-type: none"> ➤ Theory 20 <ul style="list-style-type: none"> • Class Participation: 05 • Seminar/presentation/assignment/quiz/class test etc. 05 • Mid-Term Exam: 10 ➤ Practicum 10 <ul style="list-style-type: none"> • Class Participation NA • Seminar/Demonstration/Viva-voce/Lab records etc. 10 • Mid-Term Exam NA 		End Term Exam: Theory: 50 Practicum: 20

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Andrew S. Tanenbaum, Computer Networks, PHI.
- Behrouz A Forouzan, Data Communications and Networking, Mc-Graw Hill.
- Bret Wagner, Ellen Monk Enterprise Resource Planning, Cengage Learning.
- Michael A. Gallo, William M. Hancock, Computer Communications and Networking Technologies, CENGAGE learning.
- Vinod Kumar Garg, N.K. Venkitakrishnan, Enterprise Resource Planning: Concepts and Practice, Prentice Hall of India Pvt. Ltd.
- William Stallings, Data and Computer Communications, PHI.

*Applicable for courses having practical component.



KURUKSHETRA UNIVERSITY, KURUKSHETRA

Scheme of Examination for Undergraduate Programme (Interdisciplinary)

B. Com. Vocational (Foreign Trade-Practices & Procedure) (Scheme- D)

as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			Internal Assessment	End Term Examinations		Total Marks		Examination Hours		
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total		T	P	T	P	T	P	
FIRST YEAR SCHEME																		
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	..	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	..	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	..	70	-	100	3	-
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)															
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)															
	VAC-1		Select one course from the pool of Value Added Courses (VAC)															

II	CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3		
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-		
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-		
	AEC-2		Select one course from the pool of Ability Enhancement Courses (AEC)																	
	SEC-2		Select one course from the pool of Skill Enhancement Courses (SEC)																	
	VAC-2		Select one course from the pool of Value Added Courses (VAC)																	
	SECOND YEAR SCHEME																			
	Internship of 4 credits of 4-6 weeks duration after 2nd semester																			
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-		
	AEC-3		Select one course from the pool of Ability Enhancement Courses (AEC)																	
SEC-3		Select one course from the pool of Skill Enhancement Courses (SEC)																		

MS

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-232	Export Procedures and Documentation	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																		
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																		

THIRD YEAR SCHEME

Internship of 4 credits of 4-6 weeks duration after 4th semester																					
V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M5(V)	B23-VOC-131	Foreign Trade Policy	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M7(V)	B23-VOC-331	International Logistics	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
DSE-H2 (any one)	B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
PC-H2	B23-COM-806	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																					
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)- FOREIGN TRADE- PRACTICES & PROCEDURE ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-24			
Part-A Introduction			
Subject	B. Com. Vocational (Foreign Trade-Practices & Procedure)		
Semester	IV ✓		
Name of the Course	Export Procedures and Documentation ✓		
Course Code	B23-VOC-232 ✓		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	VOC		
Level of the course (As per Annexure-I)	200-299 ✓		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Know the procedure of setting up of an export business. 2. Learn about various payment methods used in export transactions. 3. Comprehend various steps in processing of export order. 4. Be familiar with export documentation. <p>5*. Understand the documentary framework of exports.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Export: Concept and importance for firms and nation; Starting export business; Choosing products and services for export; Pre-export registrations: DGFT, RBI, Export Promotion Councils, etc. getting export order, setting price for export orders, negotiation, preparation of export contract; Introduction to HS Code, INCOTERMS.		12
II	Methods of payment in exports: Open account, documents against payment/ acceptance; Letter of Credit: Operation and types;		11

	Factoring and forfeiting; Sources of finance for exports.	
III	Processing of export order Sourcing for exports, manufacturing/purchasing and packing for exports; Pre-shipment transport, Excise and customs clearance for exports, Shipment of goods: Containerization, break bulk shipment; Role of CHAs in Exports.	11
IV	Export Documentation: Need, importance and types– commercial documents (Invoice, packing list, etc.), regulatory documents (Certificate of Origin, Shipping Certificate, etc.), transport documents (B/L, AWB, etc.), special documentary requirements of importing country; Contents and importance of the documents; Submission of documents for receipt of payment.	11
V*	Practical: <ul style="list-style-type: none"> • Student is required to study the documents used in exports – Letter of Credit, Invoice, Packing List, Certificate of Origin, Bill of Lading, Shipping Bill, etc. • Visit export house. 	30
Suggested Evaluation Methods		
Internal Assessment:		End Term Exams:
➤ Theory 20		Theory:
Class Participation	05	50
Seminars/Presentations/Assignments/Quiz/Class Test etc.	05	Practicum:
Mid-Term Exams	10	20
➤ Practical 10		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Govt. of India: Export-Import Policy and Procedures. • Jitender, M.D: Export Procedures and Documentation, Raj Publications, New Delhi • Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi. • Nabhi’s Export Manual and Documentation 		

Session 2023-24			
Part-A Introduction			
Subject	B. Com. Vocational (Foreign Trade-Practices & Procedure)		
Semester	V		
Name of the Course	Foreign Trade Policy		
Course Code	B23-VOC-131		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	VOC		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course (if any)			
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the trends in India's foreign trade and instruments of foreign trade policy. 2. Have an overview of the historical Foreign Trade Policies of India. 3. Comprehend the salient features of Foreign Trade Policy 2023-28. 4. Be familiar with the sectoral policies and institutional framework to promote exports. <p>5*. Understand the provisions of current Foreign Trade Policy.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Trends in India's foreign trade: Direction and composition; Instruments of trade policy: Tariffs, quotas, duties including anti-dumping/countervailing duties; Technical standards; Exchange controls and other non-tariff measures.	12	
II	Foreign Trade Policy 1991: Import liberalization, export orientation; Salient features of Foreign Trade Policy 2015-20: MEIS & SEIS Schemes, Make in India, Digital India, Duty Exemption/ Remission Schemes, Special Economic Zones.	11	

III	Foreign Trade Policy 2023-28: Salient features- Incentives to remission, collaboration, ease of doing business, emerging areas; Incentives for exporters: Duty drawback, EPCG, advance authorization, FTAs, towns of export excellence, E-single window, SEZs.	11
IV	Sectoral Policies to promote exports – agriculture, industry, mining; Trade in services, IPRs, etc. Institutional framework to promote exports: Export Promotion Councils, Commodity Boards, APEDA, DGFT, etc.	11
V*	Practical: <ul style="list-style-type: none"> • Student should study any scheme under the provisions of Foreign Trade Policy 2023-28 to promote the exports and prepare a project report. • Case studies pertaining to export. 	30
Suggested Evaluation Methods		
Internal Assessment:		End Term Exams:
Theory 20		Theory: 50
Class Participation	05	Practicum: 20
Seminars/Presentations/Assignments/Quiz/Class Test etc.	05	
Mid-Term Exams	10	
Practicum 10		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Feenstra, Robert C., “Advanced International Trade: Theory and Evidence”, Princeton University Press • Jain, Khushpat S and Jain, Apexa V. “Foreign Trade - Theory, Procedures, Practices and Documentation”, Himalaya Publishing House. • Mathur, Vibha, “Foreign Trade Policy and Trends in India”, New Century Publications, New Delhi 		

Session 2023-24			
Part-A Introduction			
Subject	B. Com. Vocational (Foreign Trade-Practices & Procedure)		
Semester	VI		
Name of the Course	International logistics		
Course Code	B23-VOC-331		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	VOC		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the conceptual framework of logistics in the context of international business. 2. Have knowledge of ports, dry ports, containers, etc. as used in international logistics. 3. Have an overview of the shipping industry and various types of ships used in international logistics. 4. Be familiar with the use of ICT tools in international logistics. <p>5* Have a practical view of operations of International Logistics.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	1	4
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Conceptual framework of international logistics; Difference between domestic and international logistics; International supply chain management and logistics; Inter-state goods movement; Various modes of transport in international	12	

	logistics; Factors influencing choice of transport modes in international logistics; Total cost concept; Role of intermediaries in logistics: Freight brokers, shipping agents, C&F agents, ship owner and ship consultation arrangements.	
II	Containerization: Concept, advantages and types; Containers for air transport; Container freight station (CFS); Inland container depots (ICDs); Container Corporation of India Limited (CONCOR); Dry ports; Multi-Modal transportation; Port System and Sub- System; Port organization and management; Responsibilities of port trust: Growth and status of ports in India	11
III	General structure of shipping: Characteristics, Linear and tramp operations, Code of conduct for linear conference; Major sea routes for international trade; Freight structure and practices; Chartering principles and practices. Developments in ocean transportation; International air transport – an overview.	11
IV	Information technology & logistics: Concept, electronic data interchange, personal computers; Artificial intelligence; Barcoding & scanning; Reverse logistics; Blockchain technology in logistics.	11
V*	Students are required to visit an export house/ CFS/ ICD/ Dry Port/ Seaport/ Airport and see various types of containers and various operations of international logistics.	30
Suggested Evaluation Methods		
Internal Assessment:		End Term Exams:
➤ Theory 20		Theory: 50 Practicum: 20
Class Participation	05	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	05	
Mid-Term Exams	10	
➤ Practicum 10		
Class Participation	NA	
Seminars/Presentations/Assignments/Quiz/Class Test etc.	10	
Mid-Term Exams	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Donald J. Bowersox & David J. Closs: Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi • Satish C. Ailawadi & Rakesh Singh: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi • Vinod V. Sople: Logistic Management (2nd Edition) Pearson Limited. 		

KURUKSHETRA UNIVERSITY, KURUKSHETRA

Scheme of Examination for Undergraduate Programme (Interdisciplinary)

B. Com. Vocational (Office Management & Secretarial practices) (Scheme-D)

as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			Internal Assessment Marks			End Term Examinations		Total Marks		Examination Hours	
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total	T	P	T	P	T	P	T	P	
FIRST YEAR SCHEME																			
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-	
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)																
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)																
	VAC-1		Select one course from the pool of Value Added Courses (VAC)																

II	CC-4	B23-COM-201	Computerized Accounting System*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
AEC-2	Select one course from the pool of Ability Enhancement Courses (AEC)																	
SEC-2	Select one course from the pool of Skill Enhancement Courses (SEC)																	
VAC-2	Select one course from the pool of Value Added Courses (VAC)																	
Second Year Scheme																		
Internship of 4 credits of 4-6 weeks duration after 2nd semester																		
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
AEC-3	Select one course from the pool of Ability Enhancement Courses (AEC)																	
SEC-3	Select one course from the pool of Skill Enhancement Courses (SEC)																	

MS

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-233	Principles of Office Management	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																		
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																		

Internship of 4 credits of 4-6 weeks duration after 4th semester

THIRD YEAR SCHEME

V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	-	-	-
	CC-M5(V)	B23-VOC-132	Office Automation	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	-	-	-
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	-	-	-
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	-	-	-
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	-	-	-
	CC-M7(V)	B23-VOC-332	Corporate Secretarial Practice	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
DSE-H2 (any one)	B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
		Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
PC-H2	B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3		
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)- OFFICE MANAGEMENT & SECRETARIAL PRACTICES ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-2024			
Part- A Introduction			
Subject	B. Com. Vocational (Office Management & Secretarial practices)		
Semester	IV		
Name of the Course	Principles of Office Management		
Course Code	B23-VOC-233		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course	200-299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of office management. 2. Comprehend the planning office system and routine. 3. Manage the file records in the office. 4. Supervise the office and motivating the office staff. <p>5.* Learn typing as a skill which will be helpful in improving focus on computer based tasks.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part- B Contents of the Course			
Instructions for the Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Office management: Concept, functions importance and Elements; Environment of office; Office Manager: Role, functions and qualities; Office organization: Concept, principles; Relationship of office with other departments; Centralized vs decentralized office services.	10	
II	Planning office system and routine; Difference between office system and routine; System analysis and work flow; Office standards, manuals and rules; Office accommodation: Selection	12	

	of site; Office layout: Arrangement and adjustment, furniture, allotment of seats, chambers, cabins, etc.; Physical facilities; Office safety and security.	
III	Records management: Concept and importance; Filing: classification and arrangement of files; Indexing of files; Methods and advantages; Retention and preservation of records: policies and practices.	12
IV	Office Maintenance; Managing office stationary; Office supervision and control: Need, functions and importance; Motivation, training, stress management and conflict resolution in offices: An overview.	11
V*	Practicum: Students are advised to do laboratory/practical practice not limited to, but including the following: <ul style="list-style-type: none"> To become familiar with keyboard; Home Row key Practice; Upper Row key Practice; Bottom Row key Practice; Using of Shift key + Home/Upper/Bottom keys; Paragraph Practice; Application/Letters Writing; Writing Resume, etc. 	30
Suggested Evaluation Methods		
Internal Assessment: 30 marks > Theory: 20 <ul style="list-style-type: none"> Class Participation: 5 Seminar/presentation/assignment/quiz/class test etc.: 5 Mid-Term Exam: 10 > Practicum: 10 <ul style="list-style-type: none"> Class Participation: NA Seminar/Demonstration/Viva-voce/Lab records etc.: 10 Mid-Term Exam: NA 		End Term Exam Theory: 50 Practicum: 20
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> Bhatnagar S.K., Front Office Management, Frank Bros and Co. (Publishers) Ltd. Chopra R.K., Office Management, Tata McGraw Hill Jain J.N. and Singh P.P., Modern Office Management, Deep and Deep Publications Pillai R.S.N., Office Management, S. Chand & Sons Sahai I.M., Office Management, Sahitya Bhawan Publication, Agra Swayam-NPTEL 		

*Applicable for Courses having practical component.

Session 2023-2024
Part- A Introduction

Subject:	B. Com. Vocational (Office Management & Secretarial practices)		
Semester	V		
Name of the Course	Office Automation ✓		
Course Code	B23-VOC-132 ✓		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course	300-399 ✓		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of office automation 2. Understand the roles of computers in office. 3. Use IT applications in office. 4. Work on various software. <p>5.*To implement and understand various Office software</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Instructions for the Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Office Automation: Concept, benefits, various tools; Different automation software; Various appliances used in modern office.	12
II	MS-Office: Introduction to MS-Word; Paragraph formatting: Header and footer, tables, mail merge, spell check, file operations, cut, copy and paste, drag and drop, dynamic data, find and replace, auto correct; MS-Excel: Introduction work sheet, data types, usage of formula and calculation, different charts, functions, tables and formatting, macros.	11
III	Power-Point: Introduction, creating a presentation, formatting a presentation, adding effects to the presentation, different views of	11

	slides, adding graphics, sounds and movies of a slide, effects, animation, multimedia in PPT; Slide show: Transition and timings; Diagrams: Clipart and picture; File management; PowerPoint presentation on mobiles and desktops; Mobile apps for PPT; E-mail: Introduction, services, how does it works, how to make E-mail ID, advantages and limitations of E-mail, receiving and sending E-mail messages.	
IV	Information Technology in Business: Concept; Local area network: Media & topologies and wide area network; Electronic data processing; Multimedia technologies; Video conferencing; Cloud based storage of records.	11
V*	Practicum: Students are advised to do laboratory/practical practice not limited to, but including the following types of problems: <ul style="list-style-type: none"> • Word Processing Basics; Opening & Closing of Documents; Formatting of Text; Table handling; Spell Check and Printing of documents; Basics of Spreadsheet; Manipulation of Cells; Formulas and functions; Sending and Receiving emails; Documents collaboration. 	30
Suggested Evaluation Methods		
Internal Assessment: 30 marks > Theory: 20 <ul style="list-style-type: none"> • Class Participation: 5 • Seminar/presentation/assignment/quiz/class test etc.: 5 • Mid-Term Exam: 10 > Practicum: 10 <ul style="list-style-type: none"> • Class Participation: NA • Seminar/Demonstration/Viva-voce/Lab records etc.: 10 • Mid-Term Exam: NA 		End Term Exam Theory: 50 Practicum: 20
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Balagurusamy E, Fundamentals of Computers, McGraw Hills • Sinha P.K., Computer Fundamentals, BPB Publications • Srivastva Anant Kumar, Information Technology and its applications in Business, Sahitya Bhawan Publication, Agra. • Swayam-NPTEL 		

*Applicable for Courses having practical component

Session 2023-2024			
Part- A Introduction			
Subject:	B. Com. Vocational (Office Management & Secretarial practices)		
Semester	VI		
Name of the Course	Corporate Secretarial Practice		
Course Code	B23-VOC-332		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the role the company secretary in a company. 2. Comprehend the secretarial standards 3. Understand the regulatory framework and compliance procedure. 4. Exercise the various services discharged and correspondence. 5.* Exhibit the comprehensive knowledge on procedural aspects and compliances. 		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part- B Contents of the Course			
Instructions for the Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Secretary: Concept, types of secretaries, legal position of company secretary, dismissal of company secretary; Duties of secretary relating to promotion and incorporation, issues of shares, listing; Duties of secretary relating to register of members, meetings; Duties of secretary relating to winding up, appointment of committee of inspection; Position of company secretary in liquidation.	12	
II	Corporate Secretarial Practice: Advisory services – role of	11	

	company secretary to chairman, role as liaison officer between company and stock exchange, company and depository participant, company and registrar of companies; Representation services: National company law tribunal, consumer forum, SEBI, cyber law compliance, arbitration and conciliation services.	
III	Secretarial Standards (SS): Concept, scope, need, advantages, procedure, compliance, ss issued by ICSI, SS-1 (meeting of Board of Directors), SS-2 (on General Meetings), SS-3(on Dividends), SS-4(Registers and Records), SS-5(on Minutes); Illustrative items to be disclosed with regard to each standard.	11
IV	Secretarial Correspondence: Correspondence with shareholders, debenture holders, registrar of companies, stock exchanges; Correspondence with SEBI, National Company Law Tribunal; Role of technology in Secretarial correspondence; Secretarial Audit: Concept, need, importance, scope, procedure.	11
V*	<p>Practicum:</p> <ul style="list-style-type: none"> • Letter to shareholders – Right Issue, Bonus issue. • Letter to Registrar of Companies – Alteration in MoA/AoA. • Letter to Stock Exchange – Listing of Shares. • Letter to Banks- Overdraft Facility. • Drafting of Notice and agenda of Annual General Meeting. • Drafting of Notice and agenda of Board Meeting prior to Annual General Meeting. • Writing of Minutes of Board Meeting/AGM. • Special Resolution for MoA. • Working with MCA-21 – Form1 (Application and declaration for incorporation), Form 1A(Application form for availability or change of name), Form 2 (Return of Allotment), Form 22 (Statutory Report), Form 23 (Registration of Resolution and agreement), Form 23AC(Form for filing of balance sheet and other docs with RoC), Form 23ACA(Form for filing of profit & loss statement and other docs with RoC), Form 25C (Form for appointment of Managing Director, Whole Time Director or Manager), Form CSR (Form for voluntary reporting of CSR), Form DIN (Application for allotment of Director Identification Number). 	30

Suggested Evaluation Methods

Internal Assessment:

> Theory: 20

- Class Participation: 5
- Seminar/presentation/assignment/quiz/class test etc.: 5
- Mid-Term Exam: 10

> Practicum: 10

- Class Participation: NA
- Seminar/Demonstration/Viva-voce/Lab records etc.: 10
- Mid-Term Exam: NA

End Term Exam

Theory: 50

Practicum: 20

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Chopra R.K., Office Management. Tata McGraw Hill.
- Jain J.N. and Singh P.P., Modern Office Management, Deep and Deep Publications.
- Kapoor N D, Elements of Company Law, Sultan Chand & Sons.
- Koneru, Arun, Professional Communication, Tata McGraw Hill.
- Pillai R.S.N., Office Management, S. Chand & Sons.
- Ratan Nolakha, Company Law & Practice, Vikas Publications, Delhi.
- Sethi, Anjana & Bhavana Adhikari, Business Communication, Tata McGraw Hill.
- Tandon, B.N. Manual of Secretarial Practice, Sultan Chand, New Delhi

*Applicable for Courses having practical component.

KURUKSHETRA UNIVERSITY, KURUKSHETRA

Scheme of Examination for Undergraduate Programme (Interdisciplinary)

B. Com. Vocational (Principles & Practice of Insurance) (Scheme- D)

as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LCOF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			Internal Assessment Marks	End Term Examinations Marks		Total Marks		Examination Hours		
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total		T	P	T	P	T	P	
FIRST YEAR SCHEME																		
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)															
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)															
	VAC-1		Select one course from the pool of Value Added Courses (VAC)															

II	CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-2		Select one course from the pool of Ability Enhancement Courses (AEC)															
SEC-2		Select one course from the pool of Skill Enhancement Courses (SEC)																
VAC-2		Select one course from the pool of Value Added Courses (VAC)																
SECOND YEAR SCHEME																		
Internship of 4 credits of 4-6 weeks duration after 2nd semester																		
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-3		Select one course from the pool of Ability Enhancement Courses (AEC)															
SEC-3		Select one course from the pool of Skill Enhancement Courses (SEC)																

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IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-229	General Insurance	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																		
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																		

Internship of 4 credits of 4-6 weeks duration after 4th semester

THIRD YEAR SCHEME

V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M5(V)	B23-VOC-128	Life Insurance	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M7(V)	B23-VOC-328	Regulatory Framework of Insurance	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
DSE-H2 (any one)	B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
		Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		
		Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3		
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	33	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: THE SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)- PRINCIPLES & PRACTICE OF INSURANCE ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-24**Part-A Introduction**

Subject	B. Com. Vocational (Principles & Practice of Insurance)		
Semester	IV		
Name of the Course	General Insurance		
Course Code	B23-VOC-229		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	VOC		
Level of the course (As per Annexure-I);	200-299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: <ol style="list-style-type: none">1. Understand the nature and principles of General Insurance.2. Demonstrate proficiency in general insurance documentation and procedures.3. Gain knowledge of Risks Mitigation.4. Analyze various types of General Insurance Policies. <p>5*.- Comprehensive understanding of General Insurance.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course**Instructions for Paper Setters**

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	General insurance: Concept, nature, significance, scope; Principles of general insurance; Classification of general insurance: Fire insurance, marine insurance, social insurance, personal insurance, motor insurance, and miscellaneous insurance; The structure and operation of the insurance business: Insurance contract fundamentals; Insurance marketing; Insurance loss payment; Underwriting, rating of risks, non-life insurance pricing, and reinsurance.	12
II	General insurance documentation and procedures: Proposal form, cover note, certificate of insurance and the policy; Warranties; Construction of policies; Endorsements and duration of contract; Nomination and assignment; Termination of the contract; Refund of premium and renewal notices; General insurance claim settlement procedure; Surrender value of non-life insurance policy.	11
III	General Insurance Corporation (GIC): Working of GIC in India; Types of risks assumed and specific policies issued by general insurance companies; Health insurance: Individual health insurance, group health insurance; Marketing of health insurance; Motor insurance: Need and types of motor insurance policies; Factors for premium rating; Motor insurance claims.	11
IV	Fire insurance contract: Concept, origin, nature, risks, hazards and indemnity; Fire insurance contract: features, period of fire insurance policy, principles and kinds of policies; legal issues; Miscellaneous insurance: Liability insurance; Project and engineering insurance; Aviation insurance; Multiple line insurance; all-line insurance; Rural insurance; Hull insurance; Crop Insurance.	11
V*	<p>Practical:</p> <ol style="list-style-type: none"> 1. Policy analysis exercise: Analyze and compare different types of general insurance policies, such as motor insurance, health insurance, and fire insurance, focusing on their features, coverage, and premium rates. 2. Claim settlement simulation: Conduct a role-play scenario where learners act as insurance agents processing and settling general insurance claims, including documentation, assessment, and payment procedures. 3. Case studies on GIC: Research and present case studies on the working of GIC in India, highlighting the types of risks assumed and specific policies issued by the corporation. 4. Insurance marketing project: Develop a marketing plan for a new health insurance product targeting a specific demographic group, including strategies for promotion, distribution, and customer acquisition. 	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam:
<p>➤ Theory 20</p> <p>Class Participation 05</p> <p>Seminar/Presentation/Assignment/Quiz/Class Test etc. 05</p> <p>Mid Term Exam 10</p> <p>➤ Practicum 10</p> <p>Class Participation NA</p> <p>Seminar/Demonstration/Viva Voce/Lab Records etc. 10</p> <p>Mid Term Exam NA</p>	<p>Theory: 50</p> <p>Practicum: 20</p>

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Biakelhaupt and Magee, General Insurance, Richard D. Irwin, Inc., Homewood, Illinois, Irwin Dorsey Limited, George-town, Ontario.
- Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Gupta, P.K., Fundamental of Insurance, Himalaya Publishing House.
- Gupta, P.K., Principles and practice of non life insurance, Himalaya Publishing House.
- Study Material: ICAI
- Study Material: Insurance Institute of India.

* Applicable for courses having practical component.

Session 2023-24

Part-A Introduction

Subject	B. Com. Vocational (Principles & Practice of Insurance)		
Semester	V		
Name of the Course	Life Insurance		
Course Code	B23-VOC-128		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I);	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts of Insurance & Assurance. 2. Identify and differentiate between various types of Insurance in terms of Risk. 3. Know about the various life insurance products in India and claim settlement procedure. 4. Identify the role of life insurance intermediaries and emerging trends & challenges in life insurances industry. <p>5*.- Develop thorough comprehension of Life insurance in India.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Insurance: Concept, nature, need and functions; Evolution of insurance, types of insurance; Growth of insurance in India: Insurance and economic development; Life Insurance: Nature, role, scope and uses of life insurance; Life insurance as a collateral, financing business continuation, protection to property, investment; Principles of life insurance.	12
II	Life insurance products in India: 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 policyholders; Life insurance	11

	risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposal; Measurement of risk and mortality tables; Calculation of premium; Treatment of sub-standard risks.	
III	Life insurance policies: Types, features and applicability; Important life insurance policies issued by LIC and the private sector life insurance companies; Investment of life insurance fund: Valuation and surplus; Payment of bonus; Life insurance annuities; Important legal provisions and judicial pronouncements in India; Life insurance: Claim settlement procedure.	11
IV	Insurance intermediaries: Broker and code of conduct; Insurance agents: Eligibility, functions and code of conduct; Surveyors and loss assessment, insurance intermediaries in India; Life insurance salesmanship: Rules of agency; Qualities of an insurance salesman; After-sale service to policy-holders; Trends in insurance: Exploring emerging trends such as digitalization and Insurtech, addressing regulatory challenges in a dynamically changing landscape, the role of IRDA in fostering global and regional cooperation in insurance regulation.	11
V*	<p>Practical:</p> <ul style="list-style-type: none"> • Prepare a project report on any of the following: <ol style="list-style-type: none"> 1. Review different types of life insurance policies offered by insurance companies in India, compare their features, and evaluate their applicability in various situations. 2. Do research and present on the regulatory challenges faced by the insurance sector in India, including the role of IRDA in ensuring compliance and fostering cooperation. • Conduct role-plays to demonstrate the functions and responsibilities of insurance intermediaries such as brokers, agents, and surveyors in the insurance industry. 	30

Suggested Evaluation Methods

<p>Internal Assessment:</p> <ul style="list-style-type: none"> ➤ Theory 20 <ul style="list-style-type: none"> Class Participation 05 Seminar/Presentation/Assignment/Quiz/Class Test etc. 05 Mid Term Exam 10 ➤ Practicum 10 <ul style="list-style-type: none"> Class Participation NA Seminar/Demonstration/Viva Voce/Lab Records etc. 10 Mid Term Exam NA 	<p>End Term Exam:</p> <p>Theory: 50</p> <p>Practicum: 20</p>
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta O.S.: Life Insurance- Frank Brothers, New Delhi.
- Huebner S.S. and Kennerth Black Jr.: Life Insurance, Prentice Hall Inc.
- Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Maclean: Life Insurance.
- Meher Robert, L.: Life Insurance; Theory and Practice, Business Publications, Texas.
- Mishra, M.N.: Insurance Principles and Practice, Delhi, Vikas Publishing House.
- Study Material: ICAI.
- Study Material: Insurance Institute of India.

* Applicable for courses having practical component.



Session 2023-24

Part-A Introduction

Subject	B. Com. Vocational (Banking & Insurance)		
Semester	VI ✓		
Name of the Course	Regulatory Framework of Insurance ✓		
Course Code	B23-VOC-328 ✓		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC ✓		
Level of the course (As per Annexure-I);	300-399 ✓		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the regulatory environment of the insurance industry. 2. Analyze the operations and structure of the insurance market and evaluate the role of intermediaries in insurance distribution. 3. Appreciate the importance of ethics in insurance operations. 4. Know the impact of technology on insurance regulations and evaluate sustainability and ESG factors in insurance practices. ✓✓✓ <p>5*.- Develop extensive familiarity with Insurance Regulatory Framework.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Regulation of insurance business: An overview of Indian Insurance Act, 1938; Insurance Regulatory and Development Act (IRDA): Powers and functions of IRDA, relevant regulations and guidelines issued by IRDA, licensing, registration, compliance, key provisions and amendments, grievance redressal, rural and social sector obligations; Micro insurance, financial inclusion, product approval mechanism.	12

II	Life Insurance Corporation of India Act, 1956: Establishment of LIC, functions, powers, management and administration, policyholder rights, regulatory compliance, amendments and updates; General Insurance Corporation of India Act: Introduction to general insurance, licensing and registration requirements for general insurance companies, compliance with IRDAI regulations and guidelines, documentation and legislation; Motor Vehicles Act: Classification of motor vehicles, compulsory third-party insurance, hit and run accidents and the solatium fund, motor accident claims tribunals, types of motor insurance policies, underwriting and rating, claims procedures, role and functions of IRDA in regulating the motor insurance sector.	11
III	Other Relevant Legislations: Marine Insurance Act: Definition, insurable interest, policy provisions, warranties and representations, the voyage, loss and abandonment, assignment of policy, premium and loss settlement; Employees State Insurance Act: establishment of ESIC, applicability of the Act, contributions and funding, benefits provided, regulatory framework, enforcement and compliance; Healthcare Insurance: Concept, significance, key features, Rashtriya Swasthya Bima Yojana (RSBY), Pradhan Mantri Jan Arogya Yojana (PM-JAY), framework and operations of healthcare insurance, regulations and compliance requirements for healthcare insurance providers.	11
IV	Fire insurance: Concept, insurable interest and indemnity, underwriting and risk assessment, policy provisions and conditions, claims management, technological advancements; Consumer protection, courts, tribunals, insurance ombudsmen, arbitration; Insurance Industry and Market: Overview of the Indian insurance industry, market trends and developments, role of insurance in the economy.	11
V*	Practical: Prepare a project report on any one of the following Indian insurance regulations: 1. Life insurance 2. General Insurance 3. Health Insurance 4. Motor Vehicle	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam:
<p>➤ Theory 20</p> <p>Class Participation 5</p> <p>Seminar/Presentation/Assignment/Quiz/Class Test etc. 5</p> <p>Mid Term Exam 10</p> <p>➤ Practicum 10</p> <p>Class Participation NA</p> <p>Seminar/Demonstration/Viva Voce/Lab records etc. 10</p> <p>Mid Term Exam NA</p>	<p>Theory: 50</p> <p>Practicum: 20</p>

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Govt. of India: General Insurance Corporation of India Act, 1956.
- Govt. of India: Life Insurance Corporation of India Act, 1956.
- Gupta, P.K., Legal aspects of insurance, Himalaya publishing.
- Srivastava, S.S.: Insurance Administration and Legislation in India (Allahabad, Asia Book, Depot).
- Study Material by Insurance Institute of India.
- Study Material: ICAI
- Web Reference: irda.gov.in

KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
B.Com. Vocational (Tax Procedure and Practices) (Scheme- D)
as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			Internal Assessment Marks	End Term Examinations Marks		Total Marks		Examination Hours		
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total		T	P	T	P	T	P	
FIRST YEAR SCHEME																		
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-MI	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)															
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)															
	VAC-1		Select one course from the pool of Value Added Courses (VAC)															

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M4(V)	B23-VOC-234	Customs Laws ✓	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3				
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																			
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																			

Internship of 4 credits of 4-6 weeks duration after 4th semester

THIRD YEAR SCHEME

V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M5(V)	B23-VOC-133	Direct Tax Laws & International Taxation ✓	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-			
	CC-M7(V)	B23-VOC-333	Taxation of Corporation ✓	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
DSE-H2 (any one)		B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	B23-COM-805	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
PC-H2	B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H2 (any one)	B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-805	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H2	B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
			Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)- TAX PROCEDURE AND PRACTICES ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session2023-2024**Part-A Introduction**

Name of the Course	B.Com. Vocational (Tax Procedure and Practices)		
Semester	IV		
Subject	Customs Laws		
Course Code	B23-VOC-234		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/ DSE/PC/AEC/VAC)	VOC		
Level of the course	200-299		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes(CLO)	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic provisions of Custom Act and determine the assessable value and custom duty. 2. Have knowledge of various export promotion schemes and clearance of baggage. 3. Identify different types of import procedures and clearance documents required. 4. Understand different types of export procedures and documents required for exporting. 		
	5*. Prepare different import and export documentation.		
	Theory	Practical	Total
Credits	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course**Instructions for Paper-Setter**

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Customs Act, 1962: An overview and important definitions- Assessable value, baggage, bill of export, suitable goods, duty, export, exporter, foreign going vessel, air craft goods, import, importer, FOB, FAS, CIF, GATT; Organisation of customs in India; Customs Tariff Act, 1975; Harmonised system and general rules of its interpretation (GRI's), kinds of custom duties and exemptions from custom duty; Assessable value: Inclusions, exclusions and determination under the Customs Act, 1962.	12

II	Export promotion schemes with special reference to duty drawback; Prohibition of exportation and importation of goods; Notified and specified goods; Baggage: Concept, importance and kinds, Import of baggage, Clearance of baggage.	11
III	Import of goods: Free import and restricted import; Types of restricted import; Types of import: import of cargo, personal baggage and stores; Import of cargo by land, sea, air route and by post; Clearance procedure and documents to be filed.	11
IV	Export of goods: Free and restricted exports; Types of restricted exports; Types of exporters; Types of exports: export of cargo and baggage; Export of cargo by land, sea, air route and by post; Clearance procedure and documents to be filed.	11
V*	Practical exposure to preparation of documents for claiming benefits of export promotion schemes, preparation of import documents, preparation of export documents and submit a project report.	30

Suggested Evaluation Methods

<p>Internal Assessment:</p> <p>➤ Theory 20</p> <ul style="list-style-type: none"> ● Class Participation: 05 ● Seminar/presentation/assignment/quiz/class test etc.: 05 ● Mid-Term Exam: 10 <p>➤ Practicum 10</p> <ul style="list-style-type: none"> ● Class Participation: NA ● Seminar/Demonstration/Viva-voce/Lab records etc.: 10 ● Mid-Term Exam: NA 	<p>End Term Exam:</p> <p>Theory: 50 Practicum: 20</p>
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
- Mehrotra H.C, Indirect Taxes, Sahitya Bhavan Publications, New Delhi
- Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K and Singhania, Monica, Students guide to GST and Customs Law Taxmann Publication, Delhi.

*Applicable for courses having practical component.

Session: 2023-24

Part – A Introduction

Name of the Course	B.Com. Vocational (Tax Procedure & Practice)		
Semester	V		
Subject	Direct Tax Laws & International Taxation		
Course Code	B23-VOC-133		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Familiarise students with assessment of Societies and Trusts. 2. Develop an insight of international taxation and model tax conventions. 3. Examine the income arising in the hands of non-residents is deemed to accrue or arise in India. 4. Knowledge of Anti avoidance rules. <p>5* Demonstrate a comprehensive understanding on compliance procedure and international transactions</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Assessment of Association of Persons: Concept of AOP, provisions, computation of total income, computation of tax liability, computation of total income of members, relief, alternate tax regime; Assessment of co-operative societies: Concept, types, income of cooperative societies, deductions allowed, computation of total income, computation of tax	12

	liability, alternate tax regime.	
II	Assessment of charitable/religious Trusts: Concept of trust, purpose of charitable/religious trust, exemptions available u/s 11, conditions for exemption, forfeiture of exemption, accumulation of income, computation of total income, computation of tax liability (public and private trusts); Political trusts.	11
III	International taxation: Concept, significance, Contrast between international taxation and Indian income tax; Overview of model tax conventions; Application and interpretation of tax treaties; Double Taxation Avoidance Agreement (DTAA); Overview of General Anti Avoidance Rules (GAAR); Equalisation Levy.	11
IV	Provisions of non resident taxation; Transfer pricing: Concept, significance and difficulties in Arm's length price, international transactions u/s 92B; Indian scenario in international transactions; Methods of transfer pricing; Methods of computing Arm's length price.	11
V*	<p>Collect data of a cooperative society and make a report on compliance procedure of Cooperative Societies (computation of total income, deductions admissible, computation of tax liability, returns of cooperative society).</p> <p>Collect data of a Charitable/Religious trust and Make a report on compliance procedure of Cooperative Societies trust (donations received, anonymous donations, registration procedure u/s 80G, computation of total income, computation of tax liability, returns of trust).</p> <p>Collect the data of a MNC and analyse the provisions relating to POEM, international transactions, transfer pricing provisions and tax impact in the light of International taxation laws and Indian scenario.</p>	30
Suggested Evaluation Methods		
Internal Assessment: <ul style="list-style-type: none"> ➤ Theory 20 <ul style="list-style-type: none"> • Class Participation: 05 • Seminar/presentation/assignment/quiz/class test etc.: 05 • Mid-Term Exam: 10 ➤ Practicum 10 <ul style="list-style-type: none"> • Class Participation: NA • Seminar/Demonstration/Viva-voce/Lab records etc.: 10 • Mid-Term Exam: NA 		End Term Exam: Theory: 50 Practicum: 20

Part-C Learning Resource

Recommended Books/E-Resources/LMS:

- Aggrawal, D.C. , Basics of International Taxation, Taxmann Publications Pvt. Ltd.
- Ahuja, G. & Gupta, R., Professional Approach to Direct Taxes, Bharat Law House
- Singhanian Vinod, K., & Singhanian, Monica, Direct Tax Laws, Taxmann Publications Pvt. Ltd.
- Tiwari, A., International Taxation, Satyam Law International
- Vijayasarthi, D., Fundamentals of International Taxation, Bharat Law House

Other Material

- International Taxation Ready Reckoner, Taxmann Publications Pvt. Ltd.

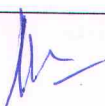


Session: 2023-24			
Part – A Introduction			
Name of the Course	B.Com. Vocational (Tax Procedure & Practice)		
Semester	VI		
Subject	Taxation of Corporation		
Course Code	B23-VOC-333		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC)	VOC		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concepts of tax planning, tax evasion, tax avoidance and tax management. 2. Learn areas of tax planning in a business and managerial decision making. 3. Apply the provisions in assessment of various entities. 4. Develop insights on tax planning in context of business restructuring. <p>5* Demonstrate a comprehensive understanding on compliance procedure and assessment.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Tax Planning: Concept, need, objectives, types, areas of tax planning; Tax avoidance; Tax Evasion: Concept, reasons; Tax management; Relation between tax planning and tax management; Difference among tax planning, tax avoidance and tax evasion; Tax planning for Businesses: Form of business organization, nature of business, location of business; Tax planning for Start-ups.	12	
II	Tax Planning and Managerial Decisions: Own or Lease; Make or Buy;	11	

	Sale of assets used in scientific research; Shut down or continue; Tax planning and financial management decisions: Tax Planning relating to capital structure, dividend decisions, Inter-Corporate dividend, Bonus Shares.	
III	Assessment of Companies: Concept, types, residential status of a company, deductions, computation of total income, computation of tax liability; Minimum Alternate Tax (MAT) on companies: Provisions, computation of book profits, computation of tax under MAT; Computation of Final Tax Liability; Tonnage scheme for shipping companies.	11
IV	Tax planning and business restructuring: Tax planning in relation to amalgamation; Tax on income from transfer of carbon credits; Tax on royalty income; Miscellaneous Provisions: Tax planning with reference to employee's remuneration, receipt of insurance compensation, distribution of assets on liquidation; Alternative tax regime.	11
V*	<p>Practical:</p> <ol style="list-style-type: none"> Collect the data of a company's financial statements and compute the total income of the company, deductions allowed and computation of tax liability. Also compute of book profits of a company as per MAT provisions and compute final tax liability. Collect the salary, allowances, perquisites and other incentives data of a company's employees. Advise how an employee can plan his/her tax. Make the assessment of a firm and a company's financial statements. Analyse the data in the light of tax planning provisions and Advise which business organization is best and why? A firm wants to start a manufacturing business. In the beginning or in gestation period, expenditures are quite high. Suggest the tax incentives available under Income Tax Act in terms of nature and location of business. Collect the data of a banking company which has been amalgamated/merged in recent years. Make a project report the tax incentives available to all the stakeholders (amalgamating co, shareholders, amalgamated co.) 	30

Suggested Evaluation Methods

<p>Internal Assessment:</p> <p>➤ Theory 20</p> <ul style="list-style-type: none"> • Class Participation: 05 • Seminar/presentation/assignment/quiz/class test etc.: 05 • Mid-Term Exam: 10 <p>➤ Practicum 10</p> <ul style="list-style-type: none"> • Class Participation: NA • Seminar/Demonstration/Viva-voce/Lab records etc.: 10 • Mid-Term Exam: NA 	<p>End Term Exam:</p> <p>Theory: 50 Practicum: 20</p>
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Part-C Learning Resource

Recommended Books/E-Resources/LMS:

- Ahuja, G. & Gupta, R., Corporate Tax Planning and Management, Bharat Law House.
- Lal, B.B., Direct Taxes, Konark Publishing House.
- Singhanian Vinod, K., & Singhanian, Monica, Corporate Tax Planning, Taxmann Publications Pvt. Ltd.

Other Material

- Current Tax Reporter, Current Tax Reporter, Jodhpur
- Income tax Reports, Company Law Institute of India Pvt. Ltd.
- www.incometaxindia.gov.in



www.incometaxindia.gov.in
Taxmann Publications

100

100

100

100

100

KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
B. Com. Vocational (Tourism & Travel Management) (Scheme- D)
as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			T: Tutorial	P: Practical	Internal Assessment Marks	End Term Examinations Marks		Total Marks		Examination Hours	
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total				T	P	T	P	T	P
FIRST YEAR SCHEME																			
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-	
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)																
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)																
	VAC-1		Select one course from the pool of Value Added Courses (VAC)																

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II	CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-	
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-2		Select one course from the pool of Ability Enhancement Courses (AEC)																
	SEC-2		Select one course from the pool of Skill Enhancement Courses (SEC)																
	VAC-2		Select one course from the pool of Value Added Courses (VAC)																
	SECOND YEAR SCHEME																		
Internship of 4 credits of 4-6 weeks duration after 2nd semester																			
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-3		Select one course from the pool of Ability Enhancement Courses (AEC)																
	SEC-3		Select one course from the pool of Skill Enhancement Courses (SEC)																

IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-235	Tourism in India	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)															
	VAC-3		Select one course from the pool of Value Added Courses (VAC)															
THIRD YEAR SCHEME																		
Internship of 4 credits of 4-6 weeks duration after 4th semester																		
V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M5(V)	B23-VOC-134	Tourism Business	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M7(V)	B23-VOC-334	Tour & Travel Operations	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		DSE-H2 (any one)	B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
			B23-COM-805	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H2	B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM. (VOCATIONAL)- TOURISM & TRAVEL MANAGEMENT ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-24**Part-A Introduction**

Subject	B. Com. Vocational (Tourism & Travel Management)		
Semester	IV ✓		
Name of the Course	Tourism in India ✓		
Course Code	B23-VOC-235 ✓		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (Asper Annexure-I);	200-299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand prevailing tourism products and policy. 2. Understand architecture, arts and heritage of India with reference to tourism products. 3. Have knowledge of natural tourist resources with respect to specific physiographic units of India and Indo-Ganga-Brahmaputra plain. 4. Comprehend natural tourist resources with respect to Peninsular India and Coastal plains and islands. 5*. In-depth grasp of tour operations.		
Credits	Theory	Practicum	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course**Instructions for Paper Setters**

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Tourism policy: Framework and objectives; Tourism products: Concept and types; Socio-cultural resources: Indian culture through the ages; major religions of India pilgrimage tourism places associated with different religions of India.	12

II	Architecture and famous monuments related to Hindu, Islamic and Buddhist architecture in India; Arts & heritage: Famous music and dances of India, famous fair & festivals of India, famous handicrafts of India.	11
III	Natural resources for Tourism: Major physiographic units of India; Tourist resources in mountains with special reference 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.	11
IV	Natural tourist resources: Peninsular India and its main tourist resources with special reference to Khajuraho, Ajanta, Ellora and Mysore; Coastal plains and islands with special reference to Mumbai, Goa, Kerala and Andaman & Nicobar.	11
V*	Practical: <ul style="list-style-type: none"> • Create tourism brochures, posters, or marketing campaigns for destinations, attractions, or tourism services. • Organize cultural shows, festivals, or other tourism-related events to gain practical experience in event planning, marketing, and delivering tourism information to the community. 	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
➤ Theory 20 Class Participation 05 Seminar/Presentation/Assignment/Quiz/Class Test etc. 05 Mid-Term Exam: 10	Theory: 50 Practicum: 20
➤ Practicum 10 Class Participation NA Seminar/Demonstration/Viva Voce/Lab Records etc. 10 Mid-Term Exam: NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Acharya Ram- Tourism & Culture Heritage of India: Rosa Publication (Jaipur).
- Basham A.L.: The Wonder That Was India: Rupa and Co: Delhi.
- Basham A.L.- The Gazette of India: History and Culture, Publication Division, Ministry of Information and Broadcasting, Government of India.
- Harle J.C.-The Art and Architecture of Indian Subcontinent.
- Hussain, A.A.-The National Culture of India, National Book Trust, New Delhi.
- Mukerjee, R.K.-The Culture and Art of India: George Allen and Unwin Ltd., London.
- Mukerjee, R.K.-The Culture and Art of India: George Allen and Unwin Ltd., London.
- MulkRaj Anand- The Treasure of Indian Museums-Marg Publication, Bombay.
- PreBrawan- Indian Architecture-Hindu and Buddhist Perio.

*Applicable for courses having practical component.

Session2023-24

Part-A Introduction

Subject	B. Com. Vocational (Tourism & Travel Management)		
Semester	V ✓		
Name of the Course	Tourism Business ✓		
Course Code	B23-VOC-134 ✓		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I);	300-399 ✓		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Identify the characteristics of tourism services. 2. Understand the roles of different tourism organizations. 3. Identify the factors responsible for the growth and development of tourism. 4. Classify different types of tourism. <p>5*. Develop in-depth understanding of tourism studies.</p>		
Credits	Theory	Practicum	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Tourism terminology: -Tourism, tourist, visitors, traveler, excursionist as per UNWTO classification; Characteristics of tourism services; Components of tourism: Types and significance; domestic tourism development in India; domestic vs. international tourism.	12
II	Tourism as an industry; Performance and prospects of tourism in India over the years; Role of different tourism organizations: UNWTO, PATA, IATA, TAAI, IATO.	11

III	Factors responsible for growth and development of tourism at the global level; Impacts of tourism: Economic, socio-cultural and environmental; Security and safety issues in tourism; Impact of liberalization, globalization and privatization on tourism industry.	11
IV	Tourism types: 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, MICE tourism, wellness tourism.	11
V*	<p>Practical: Submit a Project on:</p> <ul style="list-style-type: none"> • Search and share newspaper, magazine and website articles that give information on the ways in which tourism affects countries. • Create a blog through which current advancements in the tourism industry can be shared, discussed and analyzed. • Arrange visits from local Ministries of Tourism, Tourist Boards or Tourism Development Companies where students can engage in discussions and interact with tourism professionals employed at these institutions. 	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
<p>➤ Theory 20</p> <p>Class Participation 05</p> <p>Seminar/Presentation/Assignment/Quiz/Class Test etc. 05</p> <p>Mid-Term Exam: 10</p> <p>➤ Practicum 10</p> <p>Class Participation Nil</p> <p>Seminar/Demonstration/Viva Voce/Lab Records etc. 10</p> <p>Mid-Term Exam: Nil</p>	<p>Theory: 50</p> <p>Practicum: 20</p>

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bhatia A. K. -Tourism Development Principles and Practices Sterling Publishers, New Delhi.
- Anand M.M.-Tourism and Hotel Industry in India: Sterling Publisher, New Delhi.
- Brymer, RobertA-Introduction of Hotel and Restaurant Management: HUB Publication Co., Iowa.
- Burhat & Madlik-Tourism-Past, Present and Future, Heiner mann, London.
- Christopher J. Holloway-The Business of Tourism Macdonald and Evans.
- Dutta, Bholanath, "International Tourism Management", Himalaya Publishing House.
- IITTM-Growth of Modern Tourism Manograph: IITTM, New Delhi.
- Jah,S.M. , "Tourism Marketing",Himalaya Publishing House
- Jethwaney, Jaishri and Jain, Shruti. Advertising Management. Oxford University Press.
- Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, NewDelhi.
- Singh, Manpal, "Tourism Management and Marketing", Himalaya Publishing House.
- Wahab, S.E.-Tourism Management: tourism International Press, London.

*Applicable for courses having practical component

Session 2023-24

Part-A Introduction

Subject	B. Com. Vocational (Tourism & Travel Management)		
Semester	VI		
Name of the Course	Tour & Travel Operations ✓		
Course Code	B23-VOC-334 ✓		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC ✓		
Level of the course (As per Annexure-I);	300-399 ✓		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept and structure of a travel agency. 2. Understand the concept of e-tourism and automation in the tourism industry. 3. Develop a rich understanding of tour itineraries and tourism policies. 4. Develop awareness about relevant provisions for tourism concerning a few acts. <p>5*.-Develop in-depth understanding of tour operations.</p>		
Credits	Theory	Practical	Total
Contact Hours	3	1	4
Internal Assessment Marks	3	2	5
End-Term Exam Marks	20	10	30
Exam Time	50	20	70
	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Travel agency/ tour operations: Concept, functions, types, significance and growth; Link ages and integrations in tour operation business; Travel agency organization structure: Concept and significances; Procedure for recognitions of travel agency and tour operations from Ministry of Tourism Government of India.	12
II	E-tourism: Concept, trends, challenges, and opportunities for travel agencies; Automation in the tourism industry: Use of information development of tour business technology and computers; central reservation system in different sectors.	11
III	Tour Itinerary: types and importance; Tour packaging: Concept, meaning,	11

	types, role, and contribution of airways and railways in promotion of tour package business; National Development Council (1982) Report; National Action Plan (1992); National Tourism Policy, 2002.	
IV	National Civil Aviation Policy, 2016: Tourism legislation guidelines from Government of India concerning approval of tour operators/travel agencies; Approval of hotels; Business ethics and their relevance in tourism; Consumer's Protection Act 1986 (Relevant provisions for tourism).	11
V*	Practical: <ul style="list-style-type: none"> Field trips to tourism attraction centers, hotels, and other industry sites. Incorporating case studies based on real tourism businesses and scenarios. 	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
<ul style="list-style-type: none"> ➤ Theory 20 	Theory: 50
Class Participation	05
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05
Mid-Term Exam:	10
<ul style="list-style-type: none"> ➤ Practicum 10 	
Class Participation	NA
Seminar/Demonstration/Viva Voce/Lab Records etc.	10
Mid-Term Exam:	NA

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Aggarwal Surinder, Travel Agency Management, Communication India.
- Chuck, Gee, Professional Travel Agency Management, Prentice Hall, London.
- Foster. D. The Business of Travel Agency.
- Geo. Chack Profession Travel Agency Management, Prentice Hall, London.
- IATA, IATO, TAAI, Mannal.
- Merissen, Jome, W., Travel Agents and Tourism.
- National Development Council Report, Ministry of Tourism, Govt. of India, New Delhi.
- National Publishers, The World of Travel, National Publishers, Delhi.
- Tourist Statistic, Department of Tourism, Ministry of Tourism, Government of India, New Delhi.

KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (Banking and Insurance) (Scheme- D)
as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours				Internal Assessment Marks	End Term Examinations Marks		Total Marks		Examination Hours	
				Total	Theory (T)	Tutorial (T)	Practical (P)	T	P	Total	L: Lecture		T: Tutorial	P: Practical	T	P	T	P
FIRST YEAR SCHEME																		
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)															
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)															
	VAC-1		Select one course from the pool of Value Added Courses (VAC)															

II	CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-	
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-2																		
SEC-2																			
VAC-2																			
SECOND YEAR SCHEME																			
Internship of 4 credits of 4-6 weeks duration after 2nd semester																			
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-3																		
SEC-3																			

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IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-228	Banking & Insurance Operations	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	AEC-4		Select one course from the pool of Ability Enhancement Courses (AEC)																		
	VAC-3		Select one course from the pool of Value Added Courses (VAC)																		
THIRD YEAR SCHEME																					
Internship of 4 credits of 4-6 weeks duration after 4th semester																					
V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	100	3	-
	CC-M5(V)	B23-VOC-127	Regulatory Framework of Banking	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	100	3	-
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	100	3	-
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	100	3	-
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	100	3	-
	CC-M7(V)	B23-VOC-328	Regulatory Framework of Insurance	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3

*Practical Course

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VIII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	PC-H1	B23-COM-706	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM1	B23-COM-705	Business Research Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	CC-H4	B23-COM-707	Business Research Methods *	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-801	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	CC-H6	B23-COM-802	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H2 (any one)	B23-COM-803	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	PC-H2	B23-COM-804	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-805	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	PC-H2	B23-COM-806	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
			Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																					
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-705	Strategic Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3			
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: SCHEME AND SYLLABI OF B.COM. AND B.COM.-BANKING AND INSURANCE VOCATIONAL COURSES ARE SAME EXCEPT VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-24

Part-A Introduction

Subject	Bachelor of Commerce (Banking and Insurance)		
Semester	IV		
Name of the Course	Banking & Insurance Operations		
Course Code	B23-VOC-228		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes(CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> Understand the structure and functions of the Indian banking system and analyze deposit mobilization and lending activities in banks. Interpret and apply regulatory guidelines in banking operations. Comprehend the fundamentals of insurance products and services and apply underwriting principles and claims management procedures. Analyze insurance operations and regulatory compliance and evaluate emerging trends in the insurance industry. 		
	5*. Comprehensive understanding of Banking and Insurance Operations.		
	Theory	Practical	Total
Credits	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Introduction to Banking: Overview of the Indian banking system, functions, role, types of banks; Deposit mobilization: Types of deposits- Savings, current, fixed deposits, recurring deposit, deposit account opening procedures, deposit products and services offered by bank; Lending activities: Types of loans- Personal loans, home loans, business loans etc., Loan appraisal and approval process, loan documentation and disbursement procedures.	12

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II	Managerial functions in Banks: Recruitment, selection, training, promotion, and staff control; Value added services: Online banking, mobile banking, internet banking, real time gross settlement, forex risk management, cash management services, channel financing, corporate salary account, employees trusts, return on cash surplus, tax payment, Other services – treasury, trade & forex; Advanced banking operations: Merchant banking, retail banking, corporate banking, investment banking; Risk management in banking; Major problems of Indian banking system; Nonperforming assets; Banking frauds.	11
III	Insurance: Concept, type, and significance; Insurance products and services; Life insurance products: Term, whole life, endowment, ULIPs; General insurance products: Fire, marine, motor, health insurance, features, benefits, and target customer segments of insurance products; Insurance intermediaries: Broker and code of conduct, Insurance agents- Eligibility, functions and code of conduct, Surveyors and loss assessment, insurance intermediaries in India.	11
IV	Underwriting process: Risk assessment, factors affecting underwriting decisions, claims management: Claims handling process, documentation, fraud detection; Operational functions: Policy issuance, premium collection, customer service etc; Emerging trends: Bancassurance, digital insurance platforms, Insurtech.	11
V*	Practical: Case study on loan appraisal and approval. Visit to a bank branch to observe deposit and lending operations. Case study on insurance claims management, Visit to an insurance company for practical exposure. Preparation of an insurance product brochure.	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam:
<p>➤ Theory 20</p> <p>Class Participation 05</p> <p>Seminar/Presentation/Assignment/Quiz/Class Test etc. 05</p> <p>Mid Term Exam 10</p> <p>➤ Practicum 10</p> <p>Class Participation NA</p> <p>Seminar/Demonstration/Viva Voce/Lab Records etc. 10</p> <p>Mid Term Exam NA</p>	<p>Theory: 50</p> <p>Practicum: 20</p>

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bimal Jaiswal, Banking Operations Management, Vikas Publishing House.
- Gopinath, M.N., Banking Principles and Operations, Paperback
- Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Khan, M.Y., Financial Services, Tata Mc Graw-Hill.
- Mishra, M.N.: Insurance Principles and Practice, Delhi, Vikas Publishing House
- Sharma, H.C., Banking Law and Practice, Sahitya Bhawan.

*Applicable for courses having practical component.

Session 2023-24

Part-A Introduction

Subject	B. Com. Vocational (Banking & Insurance)		
Semester	V		
Name of the Course	Regulatory Framework of Banking		
Course Code	B23-VOC-127		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/VAC	VOC		
Level of the course (As per Annexure-I);	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the structure and functioning of the Indian banking system. 2. Explain the licensing and registration requirements for banks in India. 3. Evaluate compliance in banking regulations. 4. Evaluate the impact of emerging regulations and trends on the banking industry <p>5*. Have comprehensive understanding of Regulatory Framework of Banking.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Banking regulations: Overview of the Indian banking system; Regulatory authorities: Reserve bank of India (RBI); Securities and Exchange Board of India (SEBI); Banking Regulation Act, 1949: Key provisions and amendments; SARFAESI Act, 2002: Overview, enforcement of security interest, debt recovery tribunal (DRT) Act.	12

II	Regulatory framework for banks: Licensing and registration requirements for banks; Capital adequacy norms: Basel accords; Prudential norms: Liquidity, asset classification, and provisioning; Know your customer (KYC) and anti-money laundering (AML) regulations; Payment and settlement systems Act 2007: Overview, regulation of payment systems, provisions and settlement systems of settlement finality, redressal mechanisms.	11
III	Bankruptcy code, 2016: Introduction, insolvency resolution process, Liquidation Process; Banking operations and compliance: Regulations governing deposit mobilization and lending activities, regulations on bank investments and treasury operations, reporting and disclosure requirements for banks, grievance redressal mechanisms and customer protection.	11
IV	Emerging regulations and trends: Regulations on digital banking; Regulations on Fintech; Regulations on corporate governance and risk management; Regulations on priority sector lending and financial inclusion, Regulations on mergers, acquisitions, and restructuring of banks.	11
V*	Practical: Case studies on banking regulatory issues and compliance. Preparation of a compliance report for a commercial bank. Analysis of RBI circulars and notifications on banking regulations. Presentation on emerging trends and challenges in banking regulations.	30
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory 20 Class Participation 05 Seminar/Presentation/Assignment/Quiz/Class Test etc. 05 Mid Term Exam 10 ➤ Practicum 10 Class Participation NA Seminar/Demonstration/Viva Voce/Lab Records etc. 10 Mid Term Exam NA		End Term Exam: Theory: 50 Practicum:20
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: <ul style="list-style-type: none"> • Banking Law and Practice, ICSI: Study Material • IIBF, International Banking Legal and Regulatory Aspects, Macmillan Publishers India Pvt. Ltd. • Tannan M. L., Banking Law and Practice in India, Paperback • Web References: www.rbi.org.in 		

* Applicable for courses having practical component.

Session 2023-24

Part-A Introduction

Subject	B. Com. Vocational (Banking & Insurance)		
Semester	VI		
Name of the Course	Regulatory Framework of Insurance		
Course Code	B23-VOC-328		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	VOC		
Level of the course (As per Annexure-I);	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the regulatory environment of the insurance industry. 2. Analyze the operations and structure of the insurance market and evaluate the role of intermediaries in insurance distribution. 3. Appreciate the importance of ethics in insurance operations. 4. Know the impact of technology on insurance regulations and evaluate sustainability and ESG factors in insurance practices. <p>5*.- Develop extensive familiarity with Insurance Regulatory Framework.</p>		
	Theory	Practical	Total
Credits	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Regulation of insurance business: An overview of Indian Insurance Act, 1938; Insurance Regulatory and Development Act (IRDA): Powers and functions of IRDA, relevant regulations and guidelines issued by IRDA, licensing, registration, compliance, key provisions and amendments, grievance redressal, rural and social sector obligations; Micro insurance, financial inclusion, product approval mechanism.	12

KURUKSHETRA UNIVERSITY, KURUKSHETRA
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (E-Commerce) (Scheme- D)
as per NEP-2020 Curriculum Framework

(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2023-2024 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits				Contact Hours			Internal Assessment Marks	End Term Examinations Marks		Total Marks		Examination Hours		
				Theory (T)	Tutorial (T)	Practical (P)	Total	L: Lecture	T: Tutorial	P: Practical		T	P	T	P	T	P	
FIRST YEAR SCHEME																		
I	CC-1	B23-COM-101	Financial Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-2	B23-COM-102	Business Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-3	B23-COM-103	Business Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M1	B23-COM-104	Business Mathematics-I	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-
	MDC-1	B23-COM-105	Personal Finance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-
	AEC-1		Select one course from the pool of Ability Enhancement Courses (AEC)															
	SEC-1		Select one course from the pool of Skill Enhancement Courses (SEC)															
	VAC-1		Select one course from the pool of Value Added Courses (VAC)															

II	CC-4	B23-COM-201	Computerized Accounting System *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-5	B23-COM-202	Company Law	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-6	B23-COM-203	Principles of Marketing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M2	B23-COM-204	Business Mathematics-II	2	1	1	0	1	1	0	2	15	-	35	-	50	3	-	
	MDC-2	B23-COM-205	Fundamentals of Banking and Insurance	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-2			Select one course from the pool of Ability Enhancement Courses (AEC)															
SEC-2			Select one course from the pool of Skill Enhancement Courses (SEC)																
VAC-2			Select one course from the pool of Value Added Courses (VAC)																
SECOND YEAR SCHEME																			
Internship of 4 credits of 4-6 weeks duration after 2nd semester																			
III	CC-7	B23-COM-301	Corporate Accounting-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-8	B23-COM-302	Income Tax Law-I	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-9	B23-COM-303	Banking and Insurance	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-M3	B23-COM-304	Business Economics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	MDC-3	B23-COM-305	Fundamentals of Indian Capital Markets	3	2	1	0	2	1	0	3	25	-	50	-	75	3	-	
	AEC-3			Select one course from the pool of Ability Enhancement Courses (AEC)															
SEC-3			Select one course from the pool of Skill Enhancement Courses (SEC)																

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IV	CC-10	B23-COM-401	Corporate Accounting-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-11	B23-COM-402	Income Tax Law-II	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-12	B23-COM-403	Entrepreneurship Development	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-M4(V)	B23-VOC-231	Fundamentals of E-Commerce	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	AEC-4			Select one course from the pool of Ability Enhancement Courses (AEC)																	
	VAC-3			Select one course from the pool of Value Added Courses (VAC)																	

Internship of 4 credits of 4-6 weeks duration after 4th semester

THIRD YEAR SCHEME

V	CC-13	B23-COM-501	Cost Accounting	4	3	1	0	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-14	B23-COM-502	Goods & Services Tax*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
	CC-15	B23-COM-503	Industrial & Labour Laws	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-M5(V)	B23-VOC-130	M-Commerce	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3
VI	CC-16	B23-COM-601	Management Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-17	B23-COM-602	Auditing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-18	B23-COM-603	Business Statistics	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-M6	B23-COM-604	Business Environment of Haryana	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	3	-	-
	CC-M7(V)	B23-VOC-330	Internet and Web Designing	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	3	3	3

***Practical Course**

FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS)

VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3	
	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
	VIII	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		CC-H6	B23-COM-803	International Business	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
DSE-H2 (any one)		B23-COM-804	Corporate Governance & Sustainability	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
		B23-COM-805	Advertising & Personal Selling	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-	
PC-H2	B23-COM-806	Stock Market Operations*	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3		
CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-		

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FOURTH YEAR SCHEME D - BACHELOR OF COMMERCE (HONOURS WITH RESEARCH)																		
VII	CC-H1	B23-COM-701	Organizational Behaviour	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H2	B23-COM-702	Financial Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H3	B23-COM-703	Indian Business Environment	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	DSE-H1 (any one)	B23-COM-704	Business Valuation	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-705	Strategic Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	PC-H1	B23-COM-706	Business Research Methods *	4	3	0	1	3	0	2	5	20	10	50	20	100	3	3
VIII	CC-HM1	B23-COM-707	Retailing	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H4	B23-COM-801	Human Resource Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-H5	B23-COM-802	Fraud Investigation and Forensic Accounting	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
	CC-HM2	B23-COM-807	Supply Chain Management	4	3	1	0	3	1	0	4	30	-	70	-	100	3	-
		B23-COM-808	Project/Dissertation Report	12	-	-	-	-	-	-	-	-	-	300	-	300	-	-

*Practical Course

NOTE: THE SCHEME AND SYLLABI B.COM.-E-COMMERCE AND B.COM.-E-COMMERCE VOCATIONAL COURSES IN 4TH, 5TH & 6TH SEMESTER.

Session 2023-24

Part-A Introduction

Subject	Bachelor of Commerce (E-Commerce)		
Semester	IV		
Name of the Course	Fundamentals of E-Commerce		
Course Code	B23-VOC-231		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	VOC		
Level of the course (As per Annexure-I)	200-299		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Find an analytical framework to understand the emerging world of E-Commerce. 2. Develop the understanding towards various business models. 3. Develop an understanding relating to Legal and Regulatory Environment and Security issues of E-commerce. 4. Understand fundamental principles of e-business and E-commerce. <p>5*. Work on Web Technologies, E-Commerce, Web Sites Designing, Marketing creating web sites, Role of web site in B2C e-commerce, web site strategies, e-Payment System.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	E-commerce: Concept, history, organizing themes; E-commerce business models; The internet: Concept, INTRANET, WWW, TECHNOLOGIES.	12
II	Building an e-commerce website: E-Commerce website design; Role of website in B2C e-commerce: A systematic approach; e-commerce security environment and security threats, technology solution, management policies, business procedures, and public laws, website strategies & web-site design principles; Push & pull technologies, alternative methods of customer communication.	11

V*	Practical:	30
III	E-marketing: Scope and techniques, traditional web promotion; Web counters; Web advertisements: Issues and technologies, role of social media; E-commerce customer strategies for purchasing and support activities, planning for e-commerce and its initiatives, pros and cons of online shopping; Marketing creating web site, electronic Publishing Issues, approaches and technologies: EP and Web-based EP; Electronic payment system: Electronic billing and payment, special features required in payment system for e-commerce; e-payment system: Types-E-cash & currency servers, E-cheques, credit cards, smart cards, electronic purses & debit cards, UPI payments, e-wallets; Master card/visa; Secure electronic transaction: Introduction, business requirements, concepts, payment processing.	11
IV	Issues in e-commerce-: Ethical, social and political issues; Basic ethical concepts, analyzing ethical dilemmas, ethical principles, privacy and information rights: Information collected at e-commerce websites; Concept of privacy, legal protections; Intellectual property rights: Types and governance.	11
V*	Practical: <ul style="list-style-type: none"> • Work on internet - Search engines, communication through internet. • Research using online sources – surveys, research on social networking sites. • Web site design; Creating web site, e-payments system such as master card/visa card. 	30
Suggested Evaluation Methods		
Internal Assessment: <ul style="list-style-type: none"> ➤ Theory 20 <ul style="list-style-type: none"> • Class Participation 05 • Seminar/Presentation/Assignment/Quiz/Class Test etc. 05 • Mid Term Exam 10 ➤ Practicum 10 <ul style="list-style-type: none"> • Class Participation NA • Seminar/Demonstration/Viva Voce/Lab Records etc. 10 • Mid Term Exam NA 		End Term Exam: Theory: 50 Practicum: 20

Part-C Learning Resources	
Recommended Books/E-Resources/LMS:	
<ul style="list-style-type: none"> • Achuyut S.Godbole and Atul Kahate, Web Technologies TCP/IP to Internet Application Architectures. Tata McGraw-Hill Publishing Company Limited. • Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson • Ravi Kalakota, Andrew Winston, "Frontiers of Electronic Commerce", Pearson Education Asia, edition. • RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley. • S. J. Joseph, E-Commerce: An Indian perspective, PHI • Smith, P.R. and Dave Chaffey, eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.) 	

Part-A Introduction			
Subject	B.Com. Vocational (E-Commerce)		
Semester	VI ✓		
Name of the Course	Internet and Web Designing ✓		
Course Code	B23-VOC-330 ✓		
Course Type: (CC/MCC/MDC/CCM/DSEC /VOC/DSE/PC/AEC/VAC)	VOC ✓		
Level of the course (As per Annexure-I)	300-399 ✓		
Pre-requisites for the course (if any)	Nil		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Analyze a web page and identify its elements and attributes. 2. Understand the concepts of internet programming. 3. Understand web page/site planning, management, maintenance. 4. Develop an understanding of the tools and services used by virtual e-commerce sites. <p>5.* Become aware about developments in web pages and websites, Create static web page using HTML, XHTML, Creating HTML Forms, Creating Dynamic Web Page using Cascading Style Sheet.</p>		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--
Part-B Contents of the Course			
Instructions for Paper Setters			
<p>Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Internet: Concept, computer networks, internet, URL (uniform resource locator), intranet, extranet, URL, ISP, VPN; Application of internet: World wide web, text-HTML, tags-net, surfing, Internet/Web, browsing-browsing-internet addressing-IP address, domain names, search engines, news groups, electronic mail, web portal, chat, video conferencing, FTP, remote login, e-commerce, e-learning, e-governance, e-banking.	12	

II	HTML: HTML code for a web page- Web page basics, set up a web page, display a web page in a web browser, start a new paragraph, start a new line, insert blank spaces, heading, pre-format text, comment, special characters, format text, emphasize superscript and subscript, font style and size, color, margins, mono spaced font, block quote, lists- ordered list, unordered list, nested list, definition list; Images: Add an image, background image, border, wrap text around an image, aligning the image, horizontal rule, use images in list, convert an image to gif or jpeg.	11
III	Static web page development: Basics of HTML- What is internet language?, understanding HTML, create a web page, linking to other web pages, publishing HTML pages, text alignment and lists, text formatting, fonts control, email links and link within a page, creating a table, creating html forms, creating web page graphics, putting graphics on a web page, custom backgrounds and colors, creating animated graphics.	11
IV	Dynamic web page development: Cascading style sheet- CSS, defining style with HTML tags, features of style sheet, style properties, style classes and external style sheet; Javascript: introduction-Writing first java script, external javascript; Variables: Rules for variable names, declaring the variable, assign a value to a variable, scope of variable, using operators, control statements, javascript loops; Javascript functions: Defining a function, returning value from function, user define function.	11
V*	Practical: Create a web page and web site using HTML, publishing HTML pages, create web page graphics and putting graphics on a web page, create animated graphics using HTML, develop static and dynamic web pages and web site using JavaScript and cascading style sheet and external style sheet.	30

Suggested Evaluation Methods

Internal Assessment:	End Term Exam:
➤ Theory 20	Theory: 50
Class Participation: 5	Practicum: 20
Seminar/Presentation/Assignment/Quiz/Class Test etc. 5	
Midterm Exam: 10	
➤ Practicum 10	
➤ Class Participation NA	
Seminar/Demonstration/Viva Voce/Lab Records etc. 10	
Mid Term Exam: NA	

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bartlett, Kynn, CSS, Pearson Education.
- Bhaumik Shroff, Introduction to Internet & HTML Scripting, Books India Publication.
- Dick Oliver and Michael Morrison, HTML and CSS, Pearson Education.
- Ivan Bayross, HTML, DHTML, JavaScript, Perl & CGI.
- Ivan Bayross, HTML, DHTML, JavaScript, Perl CGI.
- Robert W. Sebesta, Programming the World Wide Web.

*Applicable for courses having practical component.

Part-A Introduction

Subject	B.Com. Vocational (E-Commerce)		
Semester	V		
Name of the Course	M-Commerce		
Course Code	B23-VOC-130		
Course Type:(CC/MCC/MDC/CCM/DSEC/VO C/DSE/PC/AEC/VAC	VOC		
Level of the course (As per Annexure-I)	300-399		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Acquaint with the concept of mobile commerce and challenges & issues in e-commerce. 2. Understand the concept of M-commerce and related issues. 3. Understand M-commerce technologies & their application. 4. Develop an understanding of the tools and services used by virtual e-commerce sites. 5.* Become aware about the developments in M-Commerce Applications and Wireless Communications Technology, Information Exchange Technology- HTML, XML, WML, SMS		
Credits	Theory	Practical	Total
	3	1	4
Contact Hours	3	2	5
Internal Assessment Marks	20	10	30
End-Term Exam Marks	50	20	70
Exam Time	3 Hrs.	3 Hrs.	--

Part-B Contents of the Course**Instructions for Paper Setters**

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	M-commerce: Concept, emerging applications, different players in m-commerce, m-commerce life cycle; Difference between m-commerce and e-commerce; Mobile financial services & proactive service management; M-Commerce business models; m-Commerce value chain; m-commerce information system - functional model, case study.	12
II	M-commerce technology: Types of mobile clients (mobile phones, PDAs, laptop computers, vehicle-mounted devices and hybrid devices); Device limitations: Considerations for user interface and application design device location technology- GPS, triangulation; Mobile client software: Mobile device operating systems, micro browsers; Mobile device communication protocols: WAP, i-mode, mobile device page description languages, mobile device application software.	11
III	Transaction database access for m-commerce client: Database access in mobile environment, System architecture, Local database, regional server, Base station server; Wireless communications technology: Wireless wide area network (WWAN) technology- cellular systems 2G (CDMA, TDMA, GSM), 2.5G (GPRS, EDGE), 3G (WCDMA/UMTS, CDMA2000), 4G; Wireless local area network (WLAN) technology (wi-fi); Wireless metropolitan area network (WMAN) technology (wi-max); Wireless personal area network (WPAN) technology (Bluetooth); Information exchange technology- HTML, XML, WML, SMS.	11
IV	M-commerce applications: Mobile financial services, mobile advertising, mobile inventory management, mobile product location and shopping, mobile proactive service management, mobile business services, mobile auction, mobile entertainment, mobile office, mobile distance education, mobile information access, vehicular mobile commerce, telematics location.	11
V*	Practical: Work on mobile commerce technology: GSM, GPRS & EDGE, VMTS, 4GS, 5GS, Bluetooth, WAP; Information exchange technology- HTML, XML, WML, SMS.	30

Suggested Evaluation Methods		
Internal Assessment:		End Term Exam: Theory: 50 Practicum: 20
➤ Theory 20		
Class Participation	05	
Seminar/Presentation/Assignment/Quiz/Class Test etc.	05	
Mid-Term Exam:	10	
➤ Practicum 10		
Class Participation	NA	
Seminar/Demonstration/Viva Voce/Lab Records etc.	10	
Mid-Term Exam	NA	
Part-C Learning Resources		
Recommended Books/E-Resources/LMS:		
<ul style="list-style-type: none"> • Harold, Dory, Theories of mobile commerce apps development. • Irvine Clarke & Theresa B. Flaherty, Mobile Portals: The Development of M-Commerce Gateways, James Madison University. • Mennecke, E. B., J.Troy Strader, Mobile Commerce: Technology, Theory and Applications, Idea Group Inc., IRM press, • Nansi shi, Mobile Commerce Application, IGI Global. • Nidhi Dhawan, E-commerce- Concepts and Applications, International book house • Paul May, Mobile Commerce: Opportunities, Applications, and Technologies of Wireless Business, Cambridge University Press • Peter Tarasewich, Wireless Devices for Mobile Commerce: User Interface Design and Usability, University of Massachusetts, Boston. 		

*Applicable for courses having practical component.

