

B.COM (THIRD YEAR)
Vocational Course
Scheme of Examinations w.e.f. 2013-14

B.Com III (Vocational) Fifth Semester:

For the Fifth semester, a student will have to take the following four papers:

Paper Code	Name of Paper	IA*	PR*/TR*	Theory	Time
5.01	Taxation Law - I	20	--	80	3 hours
5.02	Cost Accounting - I	20	--	80	3 hours
5.03	Accounting for Management	20	--	80	3 hours
5.04	Financial Market Operations	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com III (Computer Application) – A

A 5.05	Computer Aided Drafting & Advanced Topics in Computers – I Practical			70 30	3 hours
A 5.06	E-Commerce Practical			70 30	3 hours

B. Com III (Tax procedure and Practices) –B

B 5.05	Indirect Tax: Procedure and Practice – I	10	20	70	3 hours
B 5.06	Indirect Tax: Central Excise Duty	10	20	70	3 hours

B. Com III (Tourism and Travel Management) –C

C 5.05	Hotel and Resort Management	10	20	70	3 hours
C5.06	Tourism Management and Information System	10	20	70	3hours

B. Com III (Advertising, Sales Promotion and Sales Management) –D

D 5.05	Sales Force Management – I	10	20	70	3 hours
D 5.06	Public Relation	10	20	70	3 hours

B. Com III (Principles and Practice of Insurance) –E

E 5.05	Property and Liability Insurance - I	10	20	70	3 hours
E 5.06	Group Insurance and Retirement Benefits Schemes – I	10	20	70	3 hours

B. Com III (Foreign Trade, Practices and Procedures) –F

F 5.05	Shipping and Insurance Practices and Procedures - I	10	20	70	3 hours
F 5.06	Foreign Trade Documentation and Procedures – I	10	20	70	3 hours

B.Com III (Vocational) Sixth Semester:

For the Sixth semester, a student will have to take the following four papers:

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
6.01	Taxation Law - II	20	--	80	3 hours
6.02	Cost Accounting - II	20	--	80	3 hours
6.03	Financial Management	20	--	80	3 hours
6.04	Auditing	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com III (Computer Application) – A

A 6.05	Computer Aided Drafting & Advanced Topics in Computers – II	70		30	3 hours
	Practical				
A 6.06	Information Technology in Business	70		30	3 hours
	Practical				

B. Com III (Tax procedure and Practices) –B

B 6.05	Indirect Tax: Procedure and Practice – II	10	20	70	3 hours
B 6.06	Indirect Tax: Provisions of Custom Duty	10	20	70	3 hours

B. Com III (Tourism and Travel Management) –C

C 6.05 Tour Guiding and Escorting Skills 10 20 70 3 hours

C 6.06 Airfare and Ticketing 10 20 70 3 hours

B. Com III (Advertising, Sales Promotion and Sales Management) –D

D 6.05 Basics of Market Information System and
Market Research 10 20 70 3 hours

D 6.06 Sales Force Management – II 10 20 70 3 hours

B. Com III (Principles and Practice of Insurance) –E

E 6.05 Property and Liability Insurance - II 10 20 70 3 hours

E 6.06 Group Insurance and
Retirement Benefits Schemes – II 10 20 70 3 hours

B. Com III (Foreign Trade, Practices and Procedures) –F

F 6.05 Shipping and Insurance
Practices and Procedures - II 10 20 70 3 hours

F 6.06 Foreign Trade Documentation
and Procedures – II 10 20 70 3 hours

*IA Stands for Internal Assessment

*PR Stands for Project Report

*TR Stands for Training Report

Note: The students opting for B.Com. Vocational courses B, C, D.E and F (excepting option of Computer Application i.e. B.Com. Vocational course A) will have to submit Project Report in 1, 2, 4 and 6 semester of 20 marks each and will have to submit Training Report in 3 and 5 semesters of 20 marks.

B.Com.III (Vocational) Vth Sem w.e.f. from 2013-14
Paper: Taxation Law-I
Code 5.01

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

Unit-II

Income from Salaries, Income from Salaries (including retirement benefits).

Unit-III

Income from House property, Profits and Gains of Business or Profession, Depreciation Capital Gains.

Unit IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

Suggested Readings:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice – Dr. V.K. Singhania Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

B.Com.III (Vocational) Vth Sem w.e.f. from 2013-14

Paper: Cost Accounting – I

Code: 5.02

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system.

Cost: main elements and types.

Unit – II

Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.

Unit – III

Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit – IV

Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Elementary knowledge of Activity Based Costing.

Suggested Readings:-

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

B.Com.III (Vocational) Vth Sem w.e.f. from 2013-14
Paper: Accounting For Management
Code : 5.03

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

Unit – II

Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Unit – III

Budgetary Control: meaning of budget and budgetary control, budgetary control as a management tool, Limitations of budgetary control, forecasts and budgets, Installation of budgetary control system, classification of budgets, fixed and flexible budgeting, Performance budgeting, Zero base budgeting and Responsibility Accounting. Standard Costing : Meaning, limitations, standard costs and budgeted costs, determination of standard costs, cost variances, direct material and direct labour only.

Unit – IV

Marginal Costing and Profit Planning: Marginal costing, Absorption costing, Marginal cost, Cost volume profit Analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision –making and steps involved, determination of sales mix, make or buy decisions.

Suggested Readings

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

B.Com.III (Vocational) Vth Sem w.e.f. from 2013-14

Paper: Financial Market Operations

Code : 5.04

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

Unit – II

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Unit - III

Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository.

Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

Unit – IV

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, types, SEBI guidelines.

Suggested Readings:

1. Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.
2. Gupta Sural b: Monetary Planning in India: Oxford, Delhi.
3. Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.
4. Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.
5. Hooda, R.P.: Indian Securities Markets- Investors View Point; Excell Books, New Delhi.

**B.Com - III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Computer Application - A)**

Paper : A 5.05 Computer Aided Drafting & Advanced Topics in Computer-I

Max. Marks: 70

Time : 3 Hours

Practical: 30 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Introduction: CAD/CAM Defined, Product cycle and CAD/CAM, Automation and CAD/CAM.

Computer Technology: Introduction, CPU, Types of memory, Input/Output, Data Representation, Computer Programming Languages, Operating the computer System, Introduction to Mini Computers, Micro computers and programmable controllers.

Unit – II

Computer- Aided Design: Fundamentals of CAD Introductions, Design Process, application of computers for design, Creating the manufacturing Data base, Benefits of Computer – Aided Design with examples, Hardware in Computer – Aided Design: Introduction, Design workstation, Graphics terminal, Operator input devices, Plotters and other output devices, CPU, secondary storage.

Unit – III

Computer Graphics Software and Data Base : Introduction software Configuration of a Graphics system, Functions of a Graphic Package, Constructing the Geometry, Transformations, database Structure and Content, Wire-Frame versus Solid Modeling, Cad Features and CAD/CAM Integration, Exchange of CAD Data; Role of Multimedia;

Unit – IV

Introduction to Auto CAD: Drawing the plan of a building using Auto CAD, Features of CAD, Hardware & Software requirements for Auto CAD, Benefits of Auto CAD, AutoCAD Menus, Auto CAD package Files, overview of Auto CAD Commands, To draw a ARC, Polyline, Circle, Rectangle, Draw circle & Makes Multiple Copies, Makes a triangle, Circle Move and Stretch, GRID and SNAP, Difference between text & D Text.

B – Practical Exam. Max. Marks :30

(Auto CAD): Prepare a Practical work report using by ‘Auto CAD’ App. Software

Books Suggested:

1. CAD/CAM, M.Grover & E-Zimmers Pearson Education.
2. Computer graphics, C Verson, DONALD Hearn M. Paulline Baker, Pearson Education.
3. Introduction to Computer Graphic and Multimedia, Anirbara Mukhopadhyay, Anup Chattopadhyay, Vikas Public B.Com III Vocational Course Vth Semester ations House.

B.Com III (Vocational Course) - Vth Semester w.e.f. from 2013-14
(Computer Application - A)
Paper: A 5.06 E-Commerce

Max. Marks: 70

Time : 3 Hours

Practical: 30 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Introduction to E-Commerce: Introduction, Features of E-Commerce, Elements of E-Commerce, E-Commerce Vs E- Business, Types of E-Commerce Systems; B2B, B2C, C2C, C2B, B2C, B2C, C2C Mobile Commerce (M-Commerce), Benefits of E-Commerce Limitations of E-Commerce, Mgt. Issue relating to E-Commerce, Principles of E-Commerce, Value Aided Networks, the future of E-Commerce, Market place for E-Commerce, E-Commerce portals, Type of portals.

Unit – II

Types of an electronic payment systems: Credit Cards, Debit cards, Smart Cards, E-Money, Electronic Fund Transfer (EFT), Electronic Checks E-Cash, Biometrics, Proximity Technology, Short Messaging Securities (SMS). Payment Systems. EDI: Definitions, Advantages of EDI, Applications of EDI, Security Issues: Security Schemes; Encryption, Digital Signatures, Security Certificates; Protocols used in Internet Security; secure Socket Layer (SSL), Secure Hypertext Transfer protocol (HTTP), Secure Electronic transaction (SET), E-Mail Protocol, TCP/IP and OSI Model Protocol.

Unit – III

Electronic- Market : On Line Shopping, Advantages of On Line Shopping, Online Purchasing, E-Market Introduction, Models of e-Market, Online Marketing Communications, E-Banking/On Line Banking: Introductions, Advantages of On line Banking, Tools of Financial Banking, E-Banking Risks. Customer Relationship Management in Indian Banking.

Unit – IV

E-Commerce & Internet: Internet for Business, Categories of Networks, ISP, WWW, Internet and Extranets, Applications of Extranets, Market Place for B2B E-Commerce, E-Commerce Portals, E-Tailing; Different types of Online Intermediary, Broker-Based Services On-line, Online Travel and Tourism Service, impact of E-Commerce on the Travel Industry, On Line Stock Trading, Online Financial Services.

Introduction to Accounting Packages: Preparation of Vouchers; Invoice and Salary Statements

Part – B (Practical Examinations) Max. Marks: 30

Accounting Package – Tally

Books Suggested:

1. e-Commerce, Kenta, C.Lauden Pearson Education
2. e-Commerce C.S.V. Murthy, Himalaya Publishing House
3. e-Commerce, David Whiteley, Tata MacGraw hill.
4. Computer Application in Business Dr.S.Raj Kumar Tata MacGraw hill.

B.Com III (Vocational Course) Vth Semester w.e.f. from 2013-14
(Tax Procedure and Practices - B)
Paper : B 5.05 Indirect Tax : Procedure & Practice – I

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit- I

Customs Act, 1962: Customs Duty: Meaning, Nature, Types, Role, Constitutional Authority for levy of Customs Duty, Prohibitions of Importation and Exportation of goods, Important Definitions.

Unit – II

Customs Duty Authorities and their Power, Appeals and Revisions, Penalties and Prosecutions.

Unit – III

Baggage, Postal articles and Stores Rules, Tax liability and valuation of goods, computation of Customs Duty.

Unit – IV

Import – Export Procedure:- Import procedure and Documents: Export Procedure and Documents: Export Promotion Schemes.

Suggested Readings:-

1. Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
2. V.S.Datey, Indirect Taxes, Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. Customs Act, 1962.

B.Com III (Vocational Course) Vth Semester w.e.f. from 2013-14
(Tax Procedure and Practices – B)
Paper : B 5.06 Indirect Tax : Central Excise Duty

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Central Excise Act 1944:- Central Excise Duty: Meaning, Nature, features, Kinds of Excise Duty, Merits & Demerits of Excise Duty, Basis of Excise Duty, Distinction between Central Excise Duties and Customs. Important Definitions.

Unit –II

Excisability and Manufacture; Classification of excisable goods; General procedure of Central Excise.

Unit – III

Central Excise Authorities and their powers, Registration Procedure, Appeals and Settlement, Penalties, Offences and Punishments.

Unit – IV

Valuation of Goods, Inclusion and Exclusion from excisable value; compounded levy scheme. Computation of Central Excise Duty: Concession to Small Scale Industries.

Suggested Readings:-

1. Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
2. V.S.Datey, Indirect Taxes Law & Practice, Taxmann's Publications Pvt. Ltd., Rohtak Road, New Delhi – 110005.
3. Excise Act 1944

B. Com III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Tourism and Travel Management - C)
Paper : C 5.05 Hotel and Resort Management

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit I

Definition, Size and scope of Hotel Industry, principles and concepts of Hotel and its objectives, organization, departments and classification of hotels, star categorization, types of rooms and types of plans License, permits and regulatory condition and guidelines for hotel.

Unit – II

Front Office Techniques- Front office lay out and activities, guest activities in hotel reservation, role of reception-Forecasting room availability, registration procedure, handling guests on arrival, Food and Beverages, Billing and departure activities, Group handling, Role of Front Office Manager and Personnel.

Unit – III

Banquet Function, Convention Halls, Meeting Rooms – Arrangement for general and business meetings, organizations and procedure for arrangement of conferences and exhibitions and outdoor catering. National and International Hotel Associations and their operations, incentives and subsidies extended to Hotel in tourist areas.

Unit – IV

Resort Management – Historical perspective, Indian scenario, basic characteristics, phases of resort planning and development, trends and factors in development, Trends and factors in developed tourist markets leading to growth to resort concept, basic element of a resort complex – Loading facilities, land escaping, Dining and Drinking facilities, Family oriented services, shops and entertainment services.

1. Front Office Management & Operations. By Sudhir Andrew, TaTa Mc Graw Hill Publications, New Delhi.
2. Introduction to Hospitality Industry – A Text Book by Dahiya Ashish & Bagri S.C., Aman Publications, New Delhi.
3. Hotel Front Office Training Manual, by Andrew Sudhir, TaTa Mc Graw Hill Publications, New Delhi.

B.Com III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Tourism and Travel Management – C)
Paper : C 5.06 Tourism Management Information System

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Data Information and knowledge, generation of information- modes and forms, conceptual foundation of information system, role of computers in management, Introduction to computers, P.C. and their uses. Computer networks.

Unit II

An MIS Perspective, Management of Information resources and control system, Information needs and its economics.

Unit – III

Computer, Management functions and decision making, system analysis and design an over view, Information Technology and tourism.

Unit – IV

Computer Networking – CRS – Meaning and Functions, CRS for Rail Transport, Hotel Booking, Airlines and different packages used – Abacus, Amadeus, Galileo and Sabre.

Suggested Readings:

1. Management Information System, by Lucey T., BPB Publications, New Delhi.
2. Managing Computers in Hospitality Industry, by Michael I, Kasavana, John J. Cahill, EI – AH & LA, U.S.A.
3. Management Information System: Managing Information Technology in the e-business enterprise, by Obrien, James A, TaTa Mc Graw Hill Publication, New Delhi.

**B.Com III (Vocation Course - Vth Semester w.e.f. from 2013-14
(Advertising, Sales Promotion & Sales Management - D)
Paper – D 5.05 Sales Force Management – I**

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Introduction – Importance /Role of sales force; Management of sales force; Management of sales force; Functions of a Sales Manager. Ethical aspects in sales force.

Unit – II

Recruitment and selection of sales force; Training and development for sales force; Motivation and Compensation to Sales force.

Unit – III

Performance Appraisal of sales force; Analysis of Sales and Cost; Uses and Methods of Sales of Cost Analysis.

Unit – IV

Organization of Sales Department; Size of sales force. Organization and Size of Sales force on Geographic, Product and Market basis.

Suggested Readings:

1. Management of the Sales force by Richard D.Irvin, Station and Buskrik
2. Marketing Management by Philip Kotler, Prentice Hall of India.

B COM III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Advertising, Sales Promotion and Sales Management - D)
Paper Code D - 5.06 Public Relations

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Public Relations: Meaning, Definition, Characteristics; Need for Public Relations: Essentials of Good Public Relations; Major areas of Public Relation Activity – Press Relations, Advertising, Publications, Other media and Coordination; Process of Public Relation, Evaluation of Public Relation Process.

Unit – II

Public Relations in India: The Historical Perspective; Emergence of Professionalism; Public Relations in India in the context of – Land & People, The Political System, Agriculture, Industrial Sector, Socio-Economic Spectrum, Public Relations Education in India; Public Relation Agencies in India.

Unit – III

Marketing and Public Relations: Public Relation Support to Marketing; Integrated Marketing Communications, Customer Relations; Dealer Relations; Vendor relations, Employee Relations, Investor Relations, Media Relations, Community Relations; Government Public Relations; Negotiating Skills and Public Relations.

Unit – IV

Public Relations media: News Agencies, Press, News Print, Books, Radio and Television, Films, Advertising, Telecommunications, Traditional Media, Public Relations Through Exhibitions and Fairs.

Suggested Readings:

1. Iqbal S. Sachdeva, Public Relations : Principles and Practices
2. Mehta, D.S., Handbook of Public Relations in India.
3. Kaul, J.M., Public Relations in India
4. Vijay Kumar, Public Relations in India
5. Ravindran, R.K. Handbook of Public Relations

B. Com III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Principles and Practice of Insurance - E)
Paper: E 5.05 Property and Liability Insurance – I

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Introduction –Risk and insurance; insurable and non- insurable risks; nature of property and liability insurance; Crop and Cattle Insurance; Types of liability insurance, reinsurance.

Unit – II

Basic concepts of liability insurance – Basic concepts: Specific and all risk insurance; Valuation of risk; Indemnity contracts and specific value contracts; Average and Contribution excess and short insurance careers, Liability Insurance Procedure for obtaining liability insurance.

Unit- III

Legal position of insurance agent; Construction and issue of policy; Records of liability insurance; policy conditions. Types of Liability Insurance Policy – Mandatory Public Liability Insurance, Dwelling property losses; Business interruption and related losses; Theft insurance Contracts, Budgetary covers, Auto Insurance.

Unit – IV

Medical Benefit Insurance; Dishonesty, disappearance and destruction insurance; Employers, liability, Aviation insurance; Personal and residential insurance; Boiler machinery insurance; Commercial enterprises and industrial property insurance.

Suggested References:

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

B Com III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Principles and Practice of Insurance - E)
Paper : E 5.06 Group Insurance Retirement Benefit Scheme - I

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

- a. Group insurance contracts and characteristics
- b. Basic underwriting principles and eligibility requirements of group plans.
- c. Group life insurance plans
- d. Group medical insurance plans and managed care
- e. Group disability-income plans
- f. Workers compensation

Unit – II

Group and Social Insurance

- a. Group Life Insurance schemes
- b. Rate making in Group Insurance
- c. Gratuity Schemes and its objectives
- d. Employees recognized provident fund
- e. Social Security Schemes
- f. Taxation Treatment Provisions for Group Insurance benefits.

Unit – III

1. Issues in Retirement Planning and Wealth Creation
 - a. Importance of retirement planning
 - b. Life expectance and career stability
 - c. Wealth accumulation and erosion
 - d. Early retirement, living longer than expected, delaying retirement

Unit – IV

Benefit plans

- a. Gratuity and the payment of gratuity act, 1972
- b. Leave Salary
- c. Retrenchment compensation and the Industrial Disputes act, 1947
- d. Voluntary retirement Scheme
- e. Tax issues in relation gratuity benefits schemes

Suggested Readings:-

1. Pension Planning : Everett T. Allen, Jerry S. Rosen bloom, McGraw-Hill Professional Publishing.
2. Rools and Techniques of Employees Benefit and Retirement Planning : Stephen Leimberg, National Underwriter Company.
3. Planning for retirement Needs : David A.A. Littell, Kenn Beam Tacchino, American College.
4. Employee Benefits : Burton T.T. Beam, John McFadden , Dearbom Trade.
5. Social Insurance And Economic Security : Rejda , Prentice Hall.
6. All about Medicare 200X : Joseph F. Stenken, National Underwriter Company
7. Social Security Manual 200X : Joseph F. Stenken, National Underwriter Company

B.Com III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Foreign Trade, Practices and Procedures - F)
Paper: F 5.05 Shipping and Insurance Practices & Procedures -I

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Role of shipping, Liners and tramps, bills of lading and charter party.

Unit – II

Determination of freight.

Containerization and other developments.

Unit – III

Air transport and procedures involved in the determination of freight and booking of cargo space.

Unit – IV

Multi-modal transport and the procedures involved.

Suggested Reading:

1. Thomas E. Johnson & Donno L.Blade – Eport Import Procedures and Documentation , AMACOM 2010, New Delhi.
2. C. Rama Gopal – Export Import Procedures: Documentation and Logistics, New Age International Publicshers, 2008, New Delhi.
3. Usha Kiran Rai, Export – Import and Logistics management Prentice-Hall of India. New Delhi

B.Com III (Vocational Course) – Vth Semester w.e.f. from 2013-14
(Foreign Trade, Practices and Procedures- F)
Paper : F 5.06 Foreign Trade Documentation & Procedures –I

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Training Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Foreign Trade documents : Need, rationale and types.

Unit – II

Obtaining Export and import licenses.

Processing of an Import / Export order.

Unit – III

Pre-shipment inspection and quality control measures.

Unit – IV

Foreign Exchange and GR formalities.

Suggested Readings:

1. Mac Donald, R., Floating Exchange Rates : Theories and Evidence (London : Atten & Unwin)
2. Krueger, A.O., Foreign Exchange Rate Determination (Cambridge: University Press)
3. Diewart, W.E., “Transfer Pricing and Economic Efficiency” (Pearson Education, Delhi)
4. Richman, B.M. and M. Copen, “International Management and Economic Development” (New York, Mc Graw. Hill)
5. Thorelli, H. and H. Becker, “International Marketing Strategy” (New York, Pergaman Press).
6. Rugman, A.M. and R.N. Hodgetts, “International Business” (Pearson Education Delhi)

B.Com.III (Vocational) VIth Sem w.e.f. from 2013-14
Paper: Taxation Law – II
Code: 6.01

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filing and Filing of return (ITR – I and II)

Unit – II

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

Unit – III

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax.

Unit – IV

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.

Suggested Readings:

1. Direct Taxes Law & Practice : Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice : Dr. V K Singhania, Taxman Publications.
3. Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi
4. Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra

B.Com.III (Vocational) VIth Sem w.e.f. from 2013-14
Paper: Cost Accounting -II
Code: 6.02

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Unit and output costing : Meaning and objectives. Cost sheet – Meaning, Performa, Types, Preparation of Cost sheet. Determination of tender price. Production account – main types. Job and Batch Costing.

Unit – II

Reconciliation of cost and Financial accounts : Meaning, objectives, procedure. Contract Costing - Meaning; Main features; preparation of contract account, Escalation clause; Contract near completion; Cost plus contract.

Unit- III

Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

Unit – IV

Operating Costing : Transport Costing, Hotel Costing, Cinema Costing and Power House Costing.

Cost Control Account : Non-Integrated and Integrated

Suggested Readings:-

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

B.Com.III (Vocational) VIth Sem w.e.f. from 2013-14
Paper : Financial Management
Code: 6.03

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines.

Unit – II

Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

Unit –III

Capital Market Efficiency and Capital Markets in India : Capital market efficiency, Capital Markets in India, Primary and secondary capital markets in India,

Merchant Banking : Role in Capital markets, mutual funds and Capital Markets.

Long-term Finance: Shares, debentures and Terms loans (including right issue of shares), Zero-interest-debentures, Secure Premium notes (SPN) with warrants.

Units – IV

Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NO 1 Approach and the MM Hypothesis without taxes, capital structure planning and policy.

Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

Suggested Readings:-

1. Financial Management Accounting by : I.M.Pandey, Vikas Publications House New Delhi.
2. Financial Management Accounting by Khan & Jain, Tata Mc Graw Hill, Publications New Delhi.

B.Com.III (Vocational) VIth Sem w.e.f. from 2013-14
Paper: Auditing
Code: 6.04

Time: 3 Hours

Theory Marks: 80
Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Auditing : Meaning, objectives, importance and types of Auditing.

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

Unit – III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

Unit – IV

Audit Report and Investigation

Audit Report : Meaning, objectives, contents and types.

Investigation : Meaning, Nature and objectives.

Suggested Readings:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.

B.Com III (Vocational Course) - VIth Semester w.e.f. from 2013-14
(Computer Application - A)
Paper: A 6.05 Computer Aided Drafting & Advanced Topics in Computer-II

Max. Marks: 70

Time : 3 Hours

Practical: 30 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Computer Aided Design: Implementations of CAD, Features of CAD, Future of CAD, Artificial Inelegancy (AI) for intelligent and manufacturing, Element of AI, Knowledge based Expert System, Machine Vision System, Neural Networks, Fuzzy Logic, Voice Recognition System, Natural Language Understanding.

Unit – II

Hardware & Software requirements of Auto CAD, Introduction to Pro/Engineer Software, Features of Pro/E, Overviews of Auto CAD Commands; Editing and Drawing Commands ; Data Communication and networks; Data Encryption, Industrial Report; Definition and Robot history, Features of Robots, Application of Robots in Industry, Robot Programming Methods and Robot Programming Languages.

Unit- III

Multimedia: Definitions, Multimedia Components; Compact disk, Sounds, Image, Text, Hypertext, hypermedia, Animation, Morphing, Video, Virtual Reality, Virtual Reality Technology and Tools, Applications VR, VRML VR Related Technology.

Computer Control: Computer Aided Quality Control, Computer process Control, Computer-Integrated manufacturing Systems.

Unit – IV

Computer Graphic: Applications of Computer Graphics, Display devices Basic Terms; Raster-Scan Display, Random Scan, Display, Direct View Storage Tube, Flat panel Display, Input Devices, hardcopy devices.

Introduction to Photoshop – Features of Photoshop, Photoshop tools; Features of Auto CAD, Auto CAD Menus and Commands.

Part – B (Practical Exam) Max Marks: 30

“Photo Shop”	(Prepare a Practical Work Report)
“Auto CAD”	Using by Photo Shop Application Soft and Auto CAD

Book Suggested:

1. CAD/CAM M. Grover & E-Zimmers Pearson Education
2. Introduction to Computer Graphic and Multimedia, Anirbara Mukhopadhyay, Anup Chattopadhyay, Vikas publication House.
3. Computer Graphics, C-Version, DONALD Hearn Ms. Paulline Baker, Pearson Education.
4. Information Technology Dr. P.B. Bansal, Tata Mcgrow-Hill.

B.Com III (Vocational Course) - VIth Semester w.e.f. from 2013-14
Computer Application - A)
Paper: A 6.06 Information Technology in Business

Max. Marks: 70
Practical: 30 Marks

Time : 3 Hours

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Information technology Basics: Introduction, Information Technology Present Scenario, Role of Information Technology, Introduction to telecommunications and Computer networks, Communications Systems, Internet and WWW, E-mail, Internets and Extranets.

Emerging Trends in IT: Introduction, Electronic Commerce, Electronic Data Interchange, Mobile Communication, Bluetooth, Global Positioning System, Imminent Communication, Smart Card, Imminent Technology.

Unit – II

Type of Modern Database System; Distributed Databases, Object Oriented Subject Relational Databases, Active Data Bases, Deductive Databases, parallel Databases, Multi Dimensional Databases Temporal database, Spatial Database, Multimedia and Web database, Warehousing and data mining.

Multimedia System: Introduction, Multimedia Authoring tools, Multimedia in Marketing: Mobile Computing and Business on the Internet: Mobile Computing, Mobile Newspaper, Whiteboards, Tele-communication, Electronic Catalogs, Web Advertising.

Unit – III

Computer in Business Industry : Accounting Information system (AIS): Meaning, Characteristics, Diagrams to depict, and its Major Sub System, Management Information System: Meaning, Concept, Input and output of MIS, Decision Support System (DSS), Office Automations Systems, Marketing Information Systems, Financial Information System. IPS Introduction, Components of TPS; Benefits of TPS. Introduction to Enterprise Resource Planning (ERP) System, Advantages and disadvantages of ERP System.

Unit _ IV

Intelligence System in Business: Applications of Artificial Intelligence, AI in Business and Industry, Introductions to Expert System, Applications Areas of Expert Systems, Benefits of Expert System; Introduction to Neural Networks, Benefits of Neural Networks, Applications of Neural Network, Intelligent Agents; Characteristics, Intelligent agents on the Web, Agents for Commerce.

Part – B (Practical Examination)

Max. Marks : 30

Prepare a practical Work Report using by “Power Point” Application Software.

Book Suggested:

1. Fundamental of Introduction Technology, Alexis Lean, Vikas Publishing house Pvt.Ltd.
2. Introduction to Information technology, IIL Education Solutions, Limited, Pearson Education

B.Com III (Course)- VIth Semester w.e.f. from 2013-14
(Tax Procedure and Practices - B)
Paper : B 6.05 Indirect Tax : Procedure and Practice-II

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Types of Clearances: Clearances of Excisable Goods under Self Removal Procedure, compounding scheme; clearance of non excisable goods, removal of goods for home consumption; removal of goods for exports.

Unit - II

- (1) Removal of goods for home consumption:
 - (a) Removal of goods under compounded levy scheme, Application for exercise of this option.
 - (b) Self removal procedure-applicability and its salient features-record based control and production based control, Depositing of excise duty under challan TR-6 /e-payment, Preparation of Invoice and Maintenance of other records like P.L.A, RG 23 C – Part I & II Register, RG-23 A – Part I & II, RG – I Register.
 - (c) Clearance of non-excisable goods.
- (2) Removal of goods for export:

Export of excisable goods, excise concession in case of exports. Types of exporters- manufacturer exporter and merchant exporter. Export of excisable goods under claim for rebate, export under bond and procedures thereof. Form No. ARE –I, ARE-II and ARE-III. Monthly Returns under SRP – ER –I.

Unit III

CENVAT:

What is CENVAT, salient feature of CENVAT

Small Scale Industry:

- i) Eligibility of SSI which are exempted from licensing control,
- ii) SSI availing concession rate of duty, General exemption in Small Scale Exemption Scheme under Notification No. 08/2003 as amended.

Unit – IV

Books of Accounts, Records and their Preservation.

- a) Records RG - I, Register for (daily production and clearance.)
- b) Account of Principal Raw Material RG-23A Part – I.
- c) CENVAT and Proforma Credit Record RG 23 A (Part –II) RG 23 C (Part – II)
- d) Personal Ledger Account.
- e) Goods received for reprocessing.

CT–1/CT-2 For obtaining excisable goods for special industrial purpose without Payment of whole or part of the duty and state the nature & quantity of such goods used for finalized products.

Suggested Readings:-

- 1 Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
- 2 V.S.Datey, Indirect Taxes Law & Practice, Taxmann’s Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. Central Excise Duty Act 1944..

B.Com III (Vocational Course) - VI th Semester w.e.f. from 2013-14
(Tax Procedure and Practices - B)
Paper : B 6.06 Indirect Tax :Provisions for Customs Duty

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Types of Import – Import of Cargo, Import of Personal Baggage, Import of Stores;
Import of cargo (a) Import by land, Sea or Air Route (b) By Post.
Clearance procedure for home consumption, for warehousing exbound clearance,
Steps and documents to be prepared and filled, viz, Bill of Entry; Bill of Entry for Home Consumption; Bill of entry for Warehouse; Shipping Bill for Exbound clearance for home Consumption and other accompanying documents.

Unit - II

Clearance procedure for import by post:
Clearance of Baggage - Import of Baggage – Meaning and kinds of Baggage; Rules and Procedure of import thereof- (General Passenger, Tourist Passenger and Transfer of Resident Passenger, (Form for Baggage Declaration).

Unit – III

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

Types of Exports – Export of Cargo; Export of Baggage;
Types of Exports – Manufacturer Exporter and Merchant Exporter
Exports of Cargo (a) by Land, Sea and Air Route
(b) by Post

Unit –IV

Clearance Procedure- Procedure and Filling & filing of Relevant Documents.

Shipping Bill for Export of Suitable Goods.
Shipping Bill for Export of Duty Free Goods.
Shipping Bill for Export of Duty Free Goods Ex-Bound.
Bill for Export of Dutiable Goods.
Bill for Export for Duty Free Goods.
Bill for Export for Duty free Goods. Ex- Bound.

Duty Drawback – Meaning/ Scheme, Procedure and Documentation thereof.

- Shipping Bill for Export of Goods under claim for Duty Drawback
- Bill for Export for Export of Goods under claim for Duty Draw back

Suggested Readings:-

1. Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra -282003.
2. V.S.Datey, Elements of Indirect Taxes Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
3. V.S.Datey, Indirect Taxes Law & Practice, Taxmann's Publications Pvt. Ltd., New Rohtak Road, New Delhi – 110005.
4. Customs Act 1962.

**B.Com III (Vocational Course) – VIth Semester w.e.f. from 2013-14
(Tourism and Travel Management- C)**

Paper C- 6.05 Tour Guiding and Escorting Skills

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

The tour Guide – Meaning and importance, early history, public perception, the business of guiding , organizing a guiding business.

Unit – II

The guiding techniques – leadership and social skills, presentation and speaking skills, The guide’s personality, moments of truth, the seven sins of guide, the service cycle, working with different age groups, working under difficult circumstances.

Unit – III

The role of guide and interpretation: Are guiding and interpretation synonymous?
Creating memorable interpretations, Interpreting different themes – nature, history, art, architecture and incidental interpretations, Responsibilities to locals and society.

Unit – IV

Conducting tours: Pre tour planning, modes of transportation, types of tours, traveler with special needs, guidelines for working with disabled people, relationship with fellow guides, motor / car operators and companies.

Suggested Readings:-

1. Principles and Ethics of Tour Guiding, Zenaida L. Cruz, Ph.D 1999, Rex Printing Company, INC, Florontino St. Quezon city
2. Travel Agency Management- An Introductory Text, Anmol Publications Pvt. Ltd., New Delhi.2007.

B.Com III (Vocational Course) – VIth Semester w.e.f. from 2013-14
(Tourism and Travel Management- C)
Paper: C - 6.06 Air Fare and Ticketing

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Air Geography – IATA areas, sub areas, sub regions. Time calculation – GMT variation, concept of standard time and daylight saving time, calculator of elapsed time, flying time and ground time, Aviation organization: IATA and ICAO.

Unit – II

Familiarization with OAG – 3 letters city code and airport code, airline designated code, minimum connecting time, global indicator, familiarization with air tariff: currency regulations, NUC conversion factors, general rules. Familiarization with TIM, Passport, Visa, Custom Regulations, Health Regulations and Airport Tax, Passenger needing special attention.

Unit – III

Credit Cards – Concept, types, benefits and different types of credit cards Fare construction – Passenger Ticket, Mileage principal, FMA, EMS, One way journey, Round trip and circle journey, HIP, Back Haul minimum check (BHC) Add – or General limitations on Indirect Travel, Mixed class journey, around the world fares (RTW) special fairs, MCO, PTA and universal air travel plan.

Unit – IV

Airlines Reservation System – CRS – Comparative study of different CRS system

Suggested Readings:-

1. International Airfare & Ticketing – Methods & Techniques, 2007 S.K.Gupta, UDH Publishers & Distributors Pvt. Ltd., New Delhi.
2. Air Travel Ticketing & Fare Construction, Jagmohan Negi, 2008, Krishana Publishers Distributors, New Delhi.
3. Travel Agency Management- An Introductory Text, Anmol Publications Pvt. Ltd., New Delhi.2007.

B.Com III (Vocational Course) –VIth Semester w.e.f. from 2013-14
(Advertising, Sales Promotion and Sales Management - D)
Paper: D -6.05 Basics of Market Information System and Market Research

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Market Information System: Meaning, Definition, Characteristics, Components of Market Information System, Need for Market Information system, Models of Market Information System, Internal Report System – The Order Shipping – Billing Cycle, Improving Timeliness of Sales Report, Designing a User Oriented Report System.

Unit – II

Designing Market Information System: Identifying Information Needs of the Organisation, Organisational set up for Designing Market Information System, Necessary Inputs for Designing Market Information System, Testing Market Information System, Operationalize Market Information System, Monitoring Market Information System: Precautions while Designing Market Information System Market Intelligence System, the Information Centre

Unit – III

Market Research : Meaning, Definition, Characteristics, Suppliers of Market Research, The Scope of Market Research, Strategic Market Planning and Market Research; The Market Research Process.

Unit – IV

Market Research in the Internet Age: Technology Markets, Online research, Data Warehousing and Data Mining, Market Intelligence, Building a Customer Knowledge Database, Online Virtual Communities, Contemporary Applications of Market Research, Emerging Applications of Market Research, New Trends in Market Research in India, Ethics in Market Research.

Suggested Readings:

Luc Lecuit, John Elder, DeMI Stifying MIS.

Nargundkar, Rajendra, Marketing research – Text and Cases

Shajahan, S. Marketing Research – Concepts and Practices in India

B.Com. III Vocational Course) – VIth Semester w.e.f. from 2013-14
(Advertising, Sales Promotion & Sales Management - D)
Paper – D 6.06 Sales Force Management – II

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I Sales Planning and Control:

Market Analysis and Sales for casting; Methods of Sales for casting.

Unit – II Sales Budget :

Importance and process of sales Budget. Uses of Sales Budget.

Unit – III Sales Territory:

Concept and Considerations in allocation of Sales Territory. Ways of allocation of Sales Territory.

Unit – IV Sales Quota:

Objectives of sales quota; Principles of setting sales quota; Administration and uses of sales quota.

Suggested Readings:

1. Management of the Sales force by Recharad D.Irvin, Station and Buskrik
2. Marketing Management by Philip Kotler, Prentice Hall of India.

B.Com III (Vocational Course) – VIth Semester w.e.f. from 2013-14
(Principles and Practice of Insurance - E)
Paper: E 6.05 Property and Liability Insurance – II

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Insurance Problems of Institutions – Insurance problems of educational and religious institutions – Hospitals, clubs and association; Professional package contracts, Errors and omission insurance.

Unit – II

Professional Liability insurance; Accountants liability Insurance; Limits on amount of Insurance. Marketing and underwriting of liability insurance; Finance of liability insurance.

Unit – III

Adjustment of losses and claims compensation – Nature of losses and their adjustment; Procedure of adjustment; Functions of adjusters; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statement; Documents in use in claim settlement.

Unit – IV

Requirement of the insured in the event of loss. Apportionment and loss valuation; Statutory control over liability insurance in India. Liability policies by General Insurance Corporation of India.

Suggested References:

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

B.Com III (Vocational Course) – VIth Semester w.e.f. from 2013-14
(Principles and Practice of Insurance -E)
Paper: E 6.06 Group Insurance and Retirement Benefit Scheme-II

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit –I

Defined contribution plans

- a. Statutory provident fund, Provident fund Act, 1925
- b. Recognized provident fund, Employee Provident Fund and Miscellaneous Provisions Act, 1952, Employees provident Fund Organization, features, mode of operation and investment norms
- c. Unrecognized provident fund
- d. Employees' Pension scheme, 1995, features, funding of scheme

Unit – II

I -Superannuation and other retirement plans.

- a. Trust funds – fiduciary responsibilities
- b. Approved superannuation funds
- c. Employer pension plans
- d. Private fund managers, investment norms
- e. Pension plans from mutual funds and insurance companies
- f. Social security benefits – civil servants, defense personnel and war widows, agricultural workers, destitute, disaster affected people, etc.
- g. Retirement plans for self-employed
- h. Profit sharing plans

Unit - III

Retirement Planning and Strategies

1. Retirement needs analysis
 - b. Determination of financial objectives at retirement
 - c. Estimating retirement expenses
 - d. Calculation of retirement funds available to meet objectives
 - e. Calculation of additional funds needed to meet objectives

Unit – IV

1. Need for reforms

- a. Demographic trends
- b. Coverage of population, organized and unorganized sectors, employment trends
- c. Un-funded pension liabilities
- d. Deficiencies in existing schemes

Suggested Readings:-

- 1 Pension Planning : Everett T. Allen, Jerry S. Rosenbloom, McGraw-Hill Professional Publishing.
- 2 Rools and Techniques of Employees Benefit and Retirement Planning : Stephen Leimberg, National Underwriter Company.
- 3 Planning for retirement Needs : David A.A. Littell, Kenn Beam Tacchino, American College.
- 4 Employee Benefits : Burton T.T. Beam, John McFadden , Dearbon Trade.
- 5 Social Insurance And Economic Security : Rejda , Prentice Hall.
- 6 All about Medicare 200X : Joseph F. Stenken, National Underwriter Company
- 7 Social Security Manual 200X : Joseph F. Stenken, National Underwriter Company

B.Com III (Vocational Course) – VIth Semester w.e.f. from 2013-14
(Foreign Trade, Practices and Procedures - F)
Paper : F 6.05 Shipping and Insurance Practices & Procedures -II

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Packing and marking for exports.

Unit – II

Role of Forwarding and clearing agents and their functions.

Unit – III

Cargo, Insurance, its importance, basic principles, types of cover, types of losses and determination of premium.

Unit – IV

Obtaining cover and filling claims.

Suggested Readings:

1. Thomas E. Johnson & Donno L.Blade – Eport Import Procedures and Documentation , AMACOM 2010, New Delhi.
2. C. Rama Gopal – Export Import Procedures: Documentation and Logistics, New Age International Publicshers, 2008, New Delhi.
3. Usha Kiran Rai, Export – Import and Logistics management Prentice-Hall of India. New Delhi.

B.Com III (Vocation Course) – VIth Semester w.e.f. from 2013-14
(Foreign Trade, Practices and Procedures – F)
Paper : F 6.06 Foreign Trade Documentation & Procedures -II

Max. Marks: 70

Internal Assessment: 10 Marks

Time: 3 hours

Project Report: 20 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I

Customs Valuation : Methods and practices.

Unit – II

Excise and customs clearance of export / import cargo.

Unit – III

Shipment of goods and port procedures.

Post-shipment formalities and procedures.

Unit – IV

Claiming duty drawbacks and other benefits.

Suggested Readings:

4. Mac Donald, R., Floating Exchange Rates : Theories and Evidence (London : Atten & Unwin)
5. Krueger, A.O., Foreign Exchange Rate Determination (Cambridge: University Press)
6. Diewart, W.E., “Transfer Pricing and Economic Efficiency” (Pearson Education, Delhi)
7. Richman, B.M. and M. Copen, “International Management and Economic Development” (New York, Mc Graw. Hill)
8. Thorelli, H. and H. Becker, “International Marketing Strategy” (New York, Pergaman Press).
9. Rugman, A.M. and R.N. Hodgetts, “International Business” (Pearson Education Delhi).