### **B.COM** (FIRST YEAR)

### **Vocational Course**

### **Scheme of Examinations**

### w.e.f. 2011-12

### **B.Com. Vocational Courses**

- B.Com. (Computer Application) A
- B.Com. (Tax procedure and Practices) B
- B.Com. (Tourism and Travel Management) C
- B.Com. (Advertising, Sales Promotion and Sales Management) D
- B.Com. (Principles and Practice of Insurance) E
- B.Com. (Foreign Trade, Practices and Procedures) F

For each of the six semesters, a student opting for any of the above said courses will be required to take **six** papers in all. The syllabi for the first four papers in each semester shall be common to the syllabi of B.Com. Pass course.

Semester- wise papers are given as follows:

### **B.Com I (Vocational) First Semester:**

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

Paper	r Code Name of Paper	I.A*	PR*/TR*	Theor	y Time
1.01	Financial Accounting – I	20		80	3 hours
1.02	Business Mathematics – I	20		80	3 hours
1.03	Business Economics – I	20		80	3 hours
1.04	Business Management – I	20		80	3 hours

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

# $B.\ Com\ I\ (Computer\ Application) - A$

A 1.05 Computer Fundamentals-I Practical			60 40	3 hours	
A 1.06 Operating Systems and Business Data Processing – I Practical			60 40	3 hours	
B. Com I (Tax procedure and Practices) –B					
B 1.05 Indian Tax system and Income Tax – I	20	20	60	3 hours	
B 1.06 Central and State Sales Tax Procedure and Practice – I	20	20	60	3 hours	
B. Com I (Tourism and Travel Management) – C	$\mathcal{C}$				
C 1.05 Fundamentals of Tourism Business	20	20	60	3 hours	
C 1.06 Tourism Products	20	20	60	3 hours	
B. Com I (Advertising, Sales Promotion and Sal	les Mana	gement) –D			
D 1.05 Marketing Communication	20	20	60	3 hours	
D 1.06 Basic Marketing	20	20	60	3 hours	
B. Com I (Principles and Practice of Insurance)	) – <b>E</b>				
E-1.05 Life Insurance-I	20	20	60	3 hours	
E 1.06 General Insurance – I	20	20	60	3 hours	
B. Com I (Foreign Trade, Practices and Procedures) –F					
F 1.05 Basics of Foreign Trade – I	20	20	60	3 hours	
F 1.06 India's Foreign Trade – I	20	20	60	3 hours	

# **B.Com I (Vocational) Second Semester:**

2.01	Financial Accounting – II	20		80	3 hours
2.02	Business Mathematics – II	20		80	3 hours
2.03	Business Economics – II	20		80	3 hours
2.04	Business Management – II	20		80	3 hours
	Environmental Studies (Qualifying Paper)			100	3 hours
Rest two papers will be taken according to the course as mentioned below:					

# B. Com I (Computer Application) – A

B. Com I (Computer Application) – A				
A 2.05 Computer Fundamentals – II Practical			60 40	3 hours
A 2.06 Operating Systems and Business Data Processing – II Practical			60 40	3 hours
B. Com I (Tax procedure and Practices) –B				
B 2.05 Indian Tax system and Income Tax – II	20	20	60	3 hours
B 2.06 Central and State Sales Tax Procedure and Practice – II	20	20	60	3 hours
B. Com I (Tourism and Travel Management) –C				
C 2.05 Tourism Marketing	20	20	60	3 hours
C 2.06 Travel Agency and Tour Operation Busines	ss 20	20	60	3 hours
B. Com I (Advertising, Sales Promotion and Sales Management) –D				
D 2.05 Advertising	20	20	60	3 hours
D 2.06 Sales Promotion	20	20	60	3 hours

# B. Com I (Principles and Practice of Insurance) -E

E 2.05 Life Insurance – II	20	20	60	3 hours	
E 2.06 General Insurance – II	20	20	60	3 hours	
B. Com I (Foreign Trade, Practices and Procedures) –F					
F 2.05 Basics of Foreign Trade – II	20	20	60	3 hours	
F 2.06 India's Foreign Trade – II	20	20	60	3 hours	

# **B.COM** (SECOND YEAR)

### **Vocational Course**

### **Scheme of Examinations**

## **B.Com II (Vocational) Third Semester:**

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

3.01	Corporate Accounting – I	20	 80	3 hours
3.02	Business Statistics – I	20	 80	3 hours
3.03	Business Regulatory Framework – I	20	 80	3 hours
3.04	Corporate Law – I	20	 80	3 hours

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

# B. Com II (Computer Application) – A

A 3.05 Data Base Management System – I Practical	60 40	3 hours			
A 3.06 Structural Programming and Computer Gra Practical	60 40	3 hours			
B. Com II (Tax procedure and Practices) –B					
B 3.05 Direct Tax (Procedure and Practice) – I	20	20	60	3 hours	
B 3.06 Direct Tax (Employers Obligation) – I	20	20	60	3 hours	
B. Com II (Tourism and Travel Management) –C					
C 3.05 Indian Culture and Society	20	20	60	3 hours	
C 3.06 Sales and Product Management in Tourism	20	20	60	3 hours	

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

D 3.05 Understanding Consumer Behaviour	20	20	60	3 hours	
D 3.06 Personal Selling and Salesmanship	20	20	60	3 hours	
B. Com II (Principles and Practice of Insurance) –E					
E 3.05 Fire Insurance	20	20	60	3 hours	
E 3.06 Insurance Finance and Legislations - I	20	20	60	3 hours	
B. Com II (Foreign Trade, Practices and Procedures) –F					
F 3.05 Elements of Export Marketing - I	20	20	60	3 hours	
F 3.06 Foreign Trade Financing and Procedures –	I 20	20	60	3 hours	

# **B.Com II (Vocational) Fourth Semester:**

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

			_				
4.01	Corporate Accounting – II	20		80	3 hours		
4.02	Business Statistics – II	20		80	3 hours		
4.03	Business Regulatory Framework – II	20		80	3 hours		
4.04	Corporate Law – II	20		80	3 hours		
Rest	Rest two papers will be taken according to the course as mentioned below:						
B. Co	B. Com II (Computer Application) – A						
A 4.05	60 40	3 hours					
A 4.06 Structural Programming and Computer Graphics – II Practical					3 hours		
B. Con	m II (Tax procedure and Practices) –B						
B 4.05	5 Direct Tax (Procedure and Practice) – II	20	20	60	3 hours		
B.4.06	5 Wealth Tax	20	20	60	3 hours		
B. Con	m II (Tourism and Travel Management) –C						
C 4.05	5 Tour Package Management	20	20	60	3 hours		
C 4.06	6 Consumer Behaviour	20	20	60	3 hours		
B. Con	B. Com II (Advertising, Sales Promotion and Sales Management) –D						
D 4.05	5 Media Management	20	20	60	3 hours		

20

60

3 hours

20

D 4.06 Basics of Retailing

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

E 4.05 Marine Insurance	20	20	60	3 hours	
E 4.06 Insurance Finance and Legislations – II	20	20	60	3 hours	
B. Com II (Foreign Trade, Practices and Procedures) –F					
F 4.05 Elements of Export Marketing - II	20	20	60	3 hours	
F 4.06 Foreign Trade Financing and Procedures –	II 20	20	60	3 hours	

# **B.COM** (THIRD YEAR)

### **Vocational Course**

### **Scheme of Examinations**

## **B.Com III (Vocational) Fifth Semester:**

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

1.	Taxation Law - I	20	 80	3 hours
2.	Cost Accounting - I	20	 80	3 hours
3.	Accounting for Management	20	 80	3 hours
4.	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

D 5.06 Public Relation

A 5.05 Computer Aided Drafting & Advanced Topics in Computers – I Practical			60 40	3 hours			
A 5.06 E-Commerce Practical			60 40	3 hours			
B. Com III (Tax procedure and Practices) –B							
B 5.05 Indirect Tax: Procedure and Practice - I	20	20	60	3 hours			
B 5.06 Indirect Tax: Central Excise Duty	20	20	60	3 hours			
B. Com III (Tourism and Travel Management) –C							
C 5.05 Hotel and Resort Management	20	20	60	3 hours			
C5.06 Tourism Management and Information System 20 20		60	3hours				
B. Com III (Advertising, Sales Promotion and Sales Management) –D							
D 5.05 Sales Force Management – I	20	20	60	3 hours			

20

20

60

3 hours

B. Com III (Principles and Practice of Insurance) –E								
E 5.05	5 Property and Liability Insurance - I	20	20	60	3 hours			
E 5.06 Group Insurance and								
	Retirement Benefits Schemes – I	20	20	60	3 hours			
B. Com III (Foreign Trade, Practices and Procedures) –F								
F 5.05	F 5.05 Shipping and Insurance Practices and Procedures -I. 20 20		60	3 hours				
F 5.06 Foreign Trade Documentation and Procedures – I 20 20			60	3 hours				
B.Con	m III (Vocational) Sixth Semester:							
For the Sixth semester, a student will have to take the following four papers:								
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	2 0		80	3 hours			
Rest two papers will be taken according to the course as mentioned below:								
B. Co	m III (Computer Application) – A							
A 6.05 Computer Aided Drafting & Advanced Topics in Computers – II Practical			60 40	3 hours				
A 6.06 Information Technology in Business Practical			60 40	3 hours				
B. Com III (Tax procedure and Practices) –B								
B 6.05 Indirect Tax: Procedure and Practice – II 20 20			60	3 hours				

B 6.06 Indirect Tax: Provisions of Custom Duty	20	20	60	3 hours				
B. Com III (Tourism and Travel Management) –C								
C 6.05 Tour Guiding and Escorting Skills	20	20	60	3 hours				
C 6.06 Airfare and Ticketing	20	20	60	3 hours				
B. Com III (Advertising, Sales Promotion and Sales Management) –D								
D 6.05 Basics of Market Information System and Market Research	20	20	60	3 hours				
D 6.06 Sales Force Management – II	20	20	60	3 hours				
B. Com III (Principles and Practice of Insurance) –E								
E 6.05 Property and Liability Insurance - II	20	20	60	3 hours				
E 6.06 Group Insurance and Retirement Benefits Schemes – II	20	20	60	3 hours				
B. Com III (Foreign Trade, Practices and Procedures) –F								
F 6.05 Shipping and Insurance Practices and Procedures - II	20	20	60	3 hours				
F 6.06 Foreign Trade Documentation and Procedures – II	20	20	60	3 hours				

<sup>\*</sup>IA Stands for Internal Assessment

**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.

<sup>\*</sup>PR Stands for Project Report

<sup>\*</sup>TR Stands for Training Report

Project: Every student of B.Com (Vocational)(excepting B.Com (Computer Application) 1<sup>st</sup>, 2<sup>nd</sup>, 4<sup>th</sup> and 6<sup>th</sup> semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College. The project work shall consist of information collected from any kind / size of business / service entity. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Project - Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor at least one week before the commencement of 1<sup>st</sup>, 2<sup>nd</sup>, 4<sup>th</sup> and 6<sup>th</sup> semester examinations as the case may be. The Principal of the concerned college shall place the Project-Reports for evaluation before the Board of Examiners comprising supervisor and one more examiner (as external to be appointed by the HOD Commerce, MDU Rohtak). The evaluation of Project- Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as mediator. The awards of the Project Report shall be sent by the Principal of the concerned college to the Controller of Examinations.

Training Report: Every student of B.Com (Vocational) )(excepting B.Com (Computer Application) of 2<sup>nd</sup> and 4<sup>th</sup> semesters, shall be sent on 2 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report at least one week before the commencement of 3<sup>rd</sup> and 5<sup>th</sup> semester examinations. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program. The Principal of the concerned college shall forward the training reports to the Controller of Examinations for getting the same evaluated from the external examiner.

The practical examination of Computer Papers for B.Com (Vocational) (Computer Application) shall be conducted jointly by the internal and external examiners.

# B. Com I (Computer Applications) (First Semester)

### **Vocational Course**

# <u>Paper A 1.05 Computer Fundamentals – I</u>

(A) Theory

Max. Marks: 60 Time: 3

hours

Practical: 40 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 six 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 12 marks each.

Unit – 1

Introduction to Computers: Definition of Computer; Components of Computer, Characteristics of Computers; Limitation of Computer; Generation of Computers; Classification of Computers; Human being Vs. Computer; Difference between Computer and Calculator.

Application of Computers: Computers in Commerce, Marketing, Education, Weather Forecasting, Banking and Research etc.

Unit - 2

Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera.

Output Devices: Hard Copy Devices; Line printer, Character printer, Chain printer, Dot-Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

Unit -3

Memory and Mass Storage Devices: Concept of Memory; Types of Memory; Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks – CD – ROM and WORM disks; Magnetic Tape and Cache Memory; Difference between Primary and Secondary Memory.

Unit - 4

Concept of data; Information and data processing; Need and Uses of Information; Characteristics of Information; Levels of Information; Types of Data Processing System; Applications of Electronic Data Processing.

MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro.

### (B) Practical

Max. Marks: 40

MS - Word: Practical Knowledge of MS -Word.

Suggested Readings: (1) Introduction to Information Systems, ALEXIS LEON

(2) Computer Fundamentals & Its Business Applications, Dr. S. Chand.

# B. Com I (Computer Applications) (First Semester) Vocational Course

## Paper A 1.06 Operating Systems and Business Data Processing – I

### (A) Theory

Max. Marks: 60 Time: 3 hours Practical: 40 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 six 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 12 marks each.

#### Unit - 1

Operating system Overview: Definition & Concept of an Operating System; Functions of an Operating System; Types of an O.S; O.S. as an Extended Machine and resource Manager.

Process Management Functions: Process Model, Hierarchies and Implementation; Multitasking, Multiprogramming and Multi-Threading, Long-term and Short-term Scheduler.

### Unit - 2

Memory Management Functions: Memory Management of Single User O.S., Memory Mgt. Techniques: Memory Partition, Memory Swapping, Memory Paging; Virtual Memory.

File Management Functions; File Access Methods; File Types; File Operations; File Naming. File Protection and security.

### Unit - 3

Unix Operating System: Overview of Unix Operating System; Unix Architecture; Features of Unix Operating System; User Management in Unix; Unix Command; Unix File Types; Naming Files.

### Unit - 4

Components of O.S. with reference to DOS: Single User O.S., Task-Loader, Memory Mgt., File Mgt., Directory Structure DOS, Moving renaming copying, deleting and undeleting file under DOS.

Device Management Functions: Input / Output Device and Controllers; Interrupt Handlers; Disk Scheduling Techniques.

### (B) Practical

Max. Marks: 40

- (1) DOS commands, MS Word: Basic Commands.
- (2) MS Excel: Functions, Preparing a Salary Statement, Result Sheet, MS Excel: Basic Commands.

 $\textbf{Suggested Readings:} \ (1) \ Introduction \ to \ Information \ Systems, \ ALEXIS \ LEON$ 

(2) Computer Fundamentals & Its Business Applications, Dr. S.

Chand.

# B.Com-I (Tax Procedure and Practices) (First Semester) Vocational Course

## Paper B 1.05 Indian Tax System and Income Tax-I

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit I

Meaning of Tax-Centre and State Powers of taxation. Distribution of revenues between Centre and States. Direct and Indirect Taxes.

# Unit II

Direct Taxes of the Central Government – Income Tax, Wealth Tax, Interest tax Act, 1974 with effect from 1-4-1993; Expenditure Tax Act, 1987.

# <u>Unit III</u>

Indirect Taxes of Central Government – Central Excise, Customs Duty and Central Sales Tax.

# <u>Unit IV</u>

Taxes of the State Government: Taxes on sales and purchase of goods; tax on land and building; octroi duty, tax on profession, trade and business; toll tax; tax on motor vehicle, tax on transportation, tax on advertisement, tax on Luxuries, tax on betting and gambling; tax on electricity; tax on animal; stamp duty; agriculture Income-tax and land revenue..

B.Com-I (Tax Procedure and Practices) (First Semester)

**Vocational Course** 

### Paper B 1.06 CENTRAL AND STATE SALES TAX PROCEDURE & PRACTICE-I

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit I

Regulatory framework – An overview of Central Sales Tax, 1956; an overview of Central Sales Tax (Registration and Turnover) rules 1957.

Important Terms and Definitions: Dealer, Declared goods, Goods, place of business, sale, sale price, turnover, Inter-State Sale.

Principles for determining – When Central Sales Tax is leviable; the concept of sale or purchase of goods in the course of inter state trade or commerce.

### Unit II

When does a sale or purchase of goods take place outside the State. When does the sale or purchase of goods is in the course of Import or export.

Registration of dealers and procedure thereof - filling and filing of application in form A for registration; relevant fee payable; security/surety for registration.

Grant of Certificate of Registration in form: 3.

Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

### Unit III

Rates of Tax: concessional rates when availed; kinds of forms for availing concessional rates and maintenance of record related thereto.

Sales to the registered dealers against form C

Purchase obligations; Procedure for obtaining Form C

From Sales Tax Authorities and issuing of Form C to dealers. Application under prescribed form with requisite fee for obtaining Form C. Maintenance of records for receipts and issue of Form C-Form 2.

Sellers Obligations; Obtaining Form C' Form collected and submission of C' Form at the time of assessment.

### **Unit IV**

Branch and Consignment Transfer

Inter State Transfer of goods from one office to another Principal to agent to Principal and issue and receipt of Form-F.

Application for obtaining F form and the relevant fee; maintenance of records of such forms and matters incidentals thereto.

Determination of turnover: deductions from turn over.

Return of Sales Tax payable under the Central Sales Tax Act, 1956. Form No. 1-Filing of Challan in the prescribed form.

# B. Com I (Tourism and Travel Management) (First Semester) Vocational Course Paper C 1.05 Fundamentals of Tourism Business

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

Unit - 1

Concept, definition, characteristics, typology of Tourism, components, W.T.O. classification of Tourist

Unit - 2

History of Tourism, through ages, system and linkages of tourism with other subjects like history, sociology, geography etc, tourism as an industry

Unit - 3

Tourism Organizations: Origin, Organization and Functions of WTO, IATA and WTTC as International Organizations, while TAAI, IATO, and ITDC as Domestic Organizations

Unit - 4

Explaining of the terms - Tours, Tourist, Visitor, Excursionist, Leisure, Resource, Attraction, Problem and Prospects of Tourism

# B. Com I (Tourism and Travel Management) (First Semester) Vocational Course Paper C 1.06 Tourism Products

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

Unit - 1

Defining product, distinction with resources, features, types and elements, difference between tourism product and other consumer product

Unit = 2

Tourism product of India – Art and Architecture, Historical Monuments, Religious and Spiritual Centers (Hindu, Buddhist, Jain, Muslim, Christian and Sikh)

Unit - 3

Major fairs and festival of India, Dance and Music, Festivals for promotion of Tourism: Puskar festivals, Kullu Dushehra festivals, Kite festivals

Unit - 4

Major Tourist Destinations of India: Delhi, Jaipur, Agra, Goa, Shimla, Mumbai

# B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)

# Vocational Course Paper D 1.05 Marketing Communication

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

Unit - 1

Nature and Importance of Communication, Communication Process, Elements of the Communication process, Application of Communication Process in Marketing

Unit - 2

Steps in developing effective marketing Communication, Methods of Marketing Communication

Unit -3

Advertising, Personal Selling, Public Relations, Sales Promotion, their meaning and distinct characteristics

Unit - 4

Setting up of Targets- Policies, Strategies and Methods of achievements; Integrated Communication in Marketing.

**Suggested Readings:** (1) Marketing Management, Philip kotler, 7th Edition, Prentice Hall

(2) Fundamental of Marketing, Stanton and Futrell, 8th Edition,

McGraw Hill

(3) Case in Advertising and Communication Management in

India, Subroto Sen

Gupta, IIM Ahemedabad

# B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)

### **Vocational Course**

### Paper D 1.06 Basic Marketing

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

Unit-1

Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.

Unit-2

Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process.

Unit-3

Analysing Business Markets: Organizational Buying, Participants in Business Buying Process, The Purchasing and Procurement Process, Stages in Business Buying Process, Managing Business-to-Business Customer Relationship.

Unit-4 Marketing Mix: Meaning, Components, Formulation of Marketing Mix. Factors Affecting Marketing Mix. Concept of Extended Marketing Mix – People, Process and Physical Evidence.

### SUGGESTED READINGS:

Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson

# B. Com I (Principles and Practice of Insurance) (First Semester) Vocational Course

## Paper E 1.05 Life Insurance-I

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

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

### <u>UNIT-II</u>

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

### UNIT-III

Provisions regarding Suicide and payment of insured amount; Loan to Policyholders. Life Insurance Risk: Factors governing sum assured; Methods of calculating economic risk in life insurance proposal. Measurement of risk and mortality table.

### **UNIT-IV**

Calculation of premium; Treatment of sub-standard risks. Life Insurance Fund; Valuation and investment of surplus: payment of bonus.

### Suggested Reading:

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

### B. Com I (Principles and Practice of Insurance) (First Semester)

### **Vocational Course**

### Paper E 1.06 General Insurance-I

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

Introduction to risk and insurance; Risk; The treatment of risk; The structure and operation of the Insurance Business.

### <u>UNIT-II</u>

Insurance contract; main principles, nature, difference between General Insurance and Life Insurance; Insurance marketing.

### UNIT-III

Insurance loss payment; Underwriting rating, reinsurance, and other functions.

### UNIT-IV

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

### Suggested Reference:

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

### B. Com I (Foreign Trade, Practices and Procedures) (First Semester)

### **Vocational Course**

## Paper F 1.05 Basics of Foreign Trade-I

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### <u>UNIT-I</u>

Why Trade takes place - Theories of International Trade. Absolute Cost Advantage Theory, Comparative Cost Advantage Theory, H.O. Theory.

### UNIT-II

Balance of Trade; Balance of Payments and Adjustment Mechanism.

### UNIT-III

Objectives of Trade; Policies, Role of Foreign Trade in Economic Growth; Tariffs and Quantitative Restrictions.

### UNIT-IV

Exchange rate determination mechanism, exchange rate adjustments; An overview of FEMA.

### B. Com I (Foreign Trade, Practices and Procedures) (First Semester)

### **Vocational Course**

## Paper F 1.06 Indias' Foreign Trade-I

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

Analysis of India's Foreign Trade: Growth trends, Composition, Direction of exports and imports.

### UNIT-II

India's Balance of Payments position including invisibles exports. Recent trends in India's Foreign Trade.

### UNIT-III

Assessment of Prospective Markets and Products.

### UNIT-IV

India's trade agreements including bilateral and multilateral trade agreements.

# B. Com I (Computer Applications) (Second Semester) Vocational Course Paper A 2 05 Computer Fundamentals – II

(A) Theory

Max. Marks: 60
Time: 3 hours
Practical: 40 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 six 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 12 marks each.

### Unit - 1

Fundamental to Computers: Model of a digital Computer; Functioning of a digital Computer; Types of digital Computer; Advantages of a digital Computer; difference between Digital and Analog Computer

Computer Arithmetic and number systems, ASCII & EBCDEC character sets.

### Unit - 2

Software concepts: Types of Software and their role, Relationship between Hardware and Software, Different system Software Types- Operating Systems, Translators, Systems, Translators, System Utilities – File Manger, Loader, Linker, Editor; Concept of Application Packages: Word- Processing, Spread-sheet Software, Database Software, Graphics Software and Entertainment software.

### Unit - 3

Introduction to Windows: Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools; Data Communication: Introduction of Data Communication; Modes of Data Transmission; Forms of Data Transmission, Data Transmission Speed, Communication Channels: Wire-cables, Fibre Optics, Microwave, Communication Satellites.

### Unit - 4

Computer Networks: Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Hardware of WAN;

Internet and its Application: History of Internet, Application of Internet, ISDN Internet in India, Internet Basic Services;

MS-Excel: Worksheet Overview: Rows, Columns, Cell, Menus, Creating Worksheet Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs

### (B) Practical

Max. Marks: 40

MS-Excel: Practical Knowledge of MS – Excel

Suggested Readings: (1) Introduction to Essential Tools, Dr. Sushila Madan

(2) Database Mgt. Systems, Gerald V. Post, Tata McGraw Hill

(3) Introduction to Information Systems, Alexis Leon, Mathews

Leon

# B. Com I (Computer Applications) (Second Semester) Vocational Course

# Paper A 2.06 Operation System and Business Data Processing – II

### (A)Theory

Max. Marks: 60
Time: 3 hours
Practical: 40 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 six 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 12 marks each.

#### Unit - 1

Data Processing System: Data, Information and Data Processing; Need of Information; Data Storage Hierarchy; File Mgt. System- File Types; File Organizations- Sequential Files and Direct files organization;

File Utilities: file sorting Utility, Searching, Merging, Copying, Printing and Maintenance Utility.

### Unit - 2

Database Management System: Objectives of a Database System or Advantages of Database System; Components of a Database System; Disadvantages of Database System; Database Administrator (DBA); DBMS and its Functions; Main Components of DBMS-DDL, Query Language and Report Generator; Architecture of DBMS; Data Independence

### Unit -3

Database Models: Hierarchical Model Network Model and Relational Model; Creating and Using a Database- Define its Structure, Designing Forms, Entering data; Viewing, Modifying, Deleting and Adding Records.

### Unit - 4

Spreadsheet and its Business applications; features of Spread-Sheet; Creating a Workbook; Saving a Work-sheet, Creating a table and converting in graph, Built-in-functions; Business Application using MS-Access: Concept of Field, Records and files, Creation of Database, Reports; Sorting and Searching records, Designing queries and reports.

### (B) Practical Max. Marks: 40

MS-Access: Practical Knowledge of MS-Access Package

**Suggested Readings:** (1) Database Mgt. Systems, Gerald V. Post, Tata McGraw Hill (2) Database Mgt. Systems, Aswani Kush

### B.Com-I (Tax Procedure and Practices) (Second Semester)

### **Vocational Course**

### PAPER B 2.05 INDIAN TAX SYSTEM AND INCOME TAX-II

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit I

Introduction: Important terms and Definitions; Determination of Residential Status, Income which don't form part of Total Income.

# Unit II

Computation of Total Income; Heads of Income- Salaries, Income from House Property; Depreciation.

# <u>Unit III</u>

Profit & Gains from Business and Profession, Capital gains, Income from other sources.

# **Unit IV**

Clubbing of Income and aggregation of income; Set off and carry forward of losses; Deductions from Gross Total Income under Chapter VIA.

# B.Com-I (Tax Procedure and Practices) (Second Semester) Vocational Course

### PAPER B 2.06 CENTRAL AND STATE SALES TAX PROCEDURE & PRACTICE-II

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit I

Salient features of State Sales Tax Act and rules made there under. Important terms and definitions.

# <u>Unit II</u>

Incidental and levy of tax-when, what and how the tax is paid,

Registration of dealers; Compulsory registration, procedure for registration; application for obtaining registration under the prescribed form and the requisite fee and security/surety for the purpose of registration and certificate of registration amendment, canceling and obtaining duplicate registration certificate and procedure thereof.

# **Unit III**

Rates of Tax: Concessional rates when availed – Use of various kinds of forms for availing concessional rate under the respective state, Sales tax procedure for applying for such concessional form and maintenance of records and issue and receipt of such declaration forms and maintenance of thereto.

# <u>Unit IV</u>

Return and procedure for recovery and refund of tax. Deposit of sales tax and filling and filing of challan in the prescribed form.

Filling of return in the prescribed form and procedure for claiming refund of tax.

# B. Com I (Tourism and Travel Management) (Second Semester) Vocational Course Paper C 2.05 Tourism Marketing

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit - 1

Concept of Marketing, need, wants, demands, products, markets, marketing management philosophies- manufacturing concept, product concept, selling concept, marketing concept, societal perspective

### Unit - 2

Tourism Marketing: Characteristics, unique features of tourist demand and tourism product, Marketing Mix, Marketing through distribution channels

#### Unit -3

Concept of Tourist Behavior, problems, factors influencing tourist behavior, buyer decision process and market segmentation; Advertisement, Sales Management and Public Relation

### Unit - 4

Product Pricing: Meaning, Factors, Methods; Distribution Channel: Meaning, Role and Types; Product Mix and Product Life Cycle

# B. Com I (Tourism and Travel Management) (Second Semester) Vocational Course Page C 2 06 Travel Agency and Tour Operation Provinces

# Paper C 2.06 Travel Agency and Tour Operation Business

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

#### Unit - 1

Travel Agency: History, Definition, Types of travel agency, Organizational Structure and workings of travel agency, differentiation between travel agency and tour operation business

### Unit - 2

Travel Agents: Definition, Types; Functions: Understanding the function of travel agency, travel information and counseling of the tourist, itinerary preparation, preparation of tour packages; Source of income: commission

### Unit - 3

Tour Operators: Definition, Types of tour operator, Functions, Source of Income for Tour Operator, Practical exercise and basic requirements in setting up a travel agency and tour operation unit

### Unit - 4

Tour Package Management: Concept and methods; Types of tours; Tour package pricing; Tour package strategy; Handling booking techniques and procedures; Itinerary planning and their costing and communicating with clients and principles

# B. Com I (Advertising, Sales Promotion and Sales Management (Second Semester)

# Vocational Course Paper D 2.05 Advertising

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit - 1

Fundamentals of Advertising: Origin and Development, Definition, Importance, Role of Advertising, Nature, Objectives, Scope; Activities included and activities not included in advertising.

### Unit - 2

Types of Advertising: Commercial and Non-commercial advertising, primary demand and selective demand advertising, classified and display advertising, comparative advertising, co-operative advertising.

### Unit - 3

Social, Economic and Legal aspects: Social aspects – criticism of advertising, responsibility of advertiser, social responsibility and advertising; Economic aspects – Advertising and allocation of resources, advertising and prices.

### Unit - 4

Advertising message, Preparing an effective advertising copy, Elements of print copy – Headlines, Illustration, Body copy, slogan, Logo, Seal of approval, Role of colon, Elements of broadcast copy, Copy for direct mail.

# B. Com I (Advertising, Sales Promotion and Sales Management) (Second Semester)

# Vocational Course Paper D 2.06 Sales Promotion

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### Unit - 1

Nature and importance of sales promotion, role of sales promotion in marketing, forms of sales promotion, consumer oriented sales promotion, trade oriented sales promotion and sales force oriented sales promotion.

### Unit - 2

Many tools of sales promotion: Samples, Point of purchase displays and demonstrations, Exhibitions and Fashion shows, sales contests and games of chance and skills, lotteries, gift offers, premium and free goods, prince packs, rebates, patronage, rewards.

### Unit -3

Sales Promotion Tools: Conventions, Conferences and Trade shows specialties and novelties, e-promotional techniques – Mobile Marketing, Web Marketing

Unit - 4

Developing Sales Promotion Programs, pre-testing, implementing, evaluating the results and making necessary modifications

**Suggested Readings:** (1) Marketing Management, Philip kotler, 7th Edition, Prentice Hall

(2) Fundamental of Marketing, Stanton and Futrell, 7th Edition,

McGraw Hill

(3) Salesmanship and Publicity, JSk Patel, Sultan Chand & Sons

# B. Com I (Principles and Practice of Insurance) (Second Semester) Vocational Course

# Paper E 2.05 Life Insurance-II

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

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

### UNIT-II

Life Insurance annuities, Important Legal provisions and judicial pronouncements in India.

### <u>UNIT-III</u>

Life Insurance Salesmanship: Rules of agency; essential qualities of an ideal insurance salesman

### **UNIT-IV**

Rules to canvass business from prospective customers; After-sale service to policy-holders; LIC-historic background, functions and critical evaluation.

Suggested References:

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

# B. Com I (Principles and Practice of Insurance) (Second Semester) Vocational Course

# Paper E 2.06 General Insurance-II

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

Health Insurance, Salient feature, Individual health insurance, Group health insurance, Relevance of health insurance in India ,Benefits, Main Policies.

### UNIT-II

Motor insurance, Salient feature; main provisions of motor act; Aviation Insurance-risk coverd under comprehensive aircraft policy.

### UNIT-III

Rural Insurance; Crop Insurance – history ,main institutions, government role, difficulties, main policies; Cattle Insurance; Poultry Insurance.

### UNIT-IV

Miscellaneous Insurance: Burglory Insurance; Public Liabity Insurance; Money Insurance; Household Insurance; Engineering Insurance.

Suggested Readings:

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

### B. Com I (Foreign Trade, Practices and Procedures) (Second Semester)

### **Vocational Course**

## Paper F 2.05 Basics of Foreign Trade-II

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

WTO ;UNCTAD ; ASIAN DEVELOPMENT BANK (ADB)

### **UNIT-II**

IMF: WORLD BANK.

### **UNIT-III**

European Union; NAFTA.

### **UNIT-IV**

SAFTA; ASEAN and OPEC

### B. Com I (Foreign Trade, Practices and Procedures) (Second Semester)

### **Vocational Course**

# Paper F 2.06 India's Foreign Trade-II

Max. Marks: 60 Time: 3 hours

Internal Assessment: 20 Marks

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 six 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 12 marks each.

### UNIT-I

Salient features of India's Export and Import policies during pre and post liberalization era.

### UNIT-II

Institutional set up for export promotion; 100 per cent EOU's and Special Economic Zones.

### UNIT-III

Export assistance measures; State Trading in India: STCs, MMTC.

### UNIT-IV

Sources of Foreign Trade Statistics; Analysis of Foreign Trade Statistics.