

**MOHANLAL SUKHADIA UNIVERSITY
UDAIPUR**

SYLLABUS

SCHEME OF EXAMINATION AND COURSES OF STUDY

FACULTY OF COMMERCE

(Three Year Degree Course)



**First Year T.D.C. Commerce
Examination: 2011-12
Second Year T.D.C. Commerce
Examination: 2012-13
Third Year T.D.C. Commerce
Examination: 2013-14**

&

B.Com. with foreign Trade specialization

B.Com. I Year (2011- 2012)

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B.Com. II Year (2012- 2013)

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Degree Courses Commerce

The courses of study for the examination shall extend over a period of three years (B.Com. I Yr., II Yr. & III Yr.) as an integrated course.

1. Eligibility for Admission :

A candidate passing Senior Higher Secondary Examination (10+2) of Board of Secondary Education Rajasthan or an examination recognized as equivalent there to and securing 45% and more marks in the aggregate shall be eligible for admission to B.Com. I Yr. and those qualifying at B.Com. I Yr. to B.Com. II Yr. and those at B.Com. II Yr. to B.Com. III Yr. respectively.

2. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers.

3. Scheme of Examination:

- i. A candidate who obtained at least 36% in each paper at first year and second year T.D.C. examination, minimum percentage of marks required for a pass in first division, Second division and Third division is 60%, 48%, and 36% respectively in the aggregate of all the two/three examinations.
- ii. A candidate is required to obtain 36% marks in each paper for a pass provided that in the case of paper where a practical examination is prescribed; candidate are required to pass in theory as well as in practical separately.
- iii. (A) Candidate failing in one/two papers will be declared Compartmental supplementary (CS) in that paper in third year T.D.C. Exam., and Compartmental in First year/Secondary year Examination.

(B) The candidate declared compartment in a one/two papers in first year/Second year T.D.C. shall required to re-appear along with higher class examination or Compartmental Supplementary (CS) in final year T.D.C. shall required to re-appear in compartmental supplementary examination held subsequently the main examination.
- iv. A candidate who has pass in all the optional subject/papers of first year only shall be allowed to appear in the final year examination
- v. Marks obtained in the compulsory paper of Environmental Studies are added into the first year optional subject total as per university rules.
- vi. All the instructions and rules regulation of University U.G. examination shall also be applicable to B.Com. as are applicable to the three year degree course.

4. Attendance :

A candidate appearing as a regular student shall be required to attend at the minimum 66% of the classes held in each paper including the tutorials and practical. A candidate failing to attend the above required minimum number of classes in all the papers shall be detained from appearing at the examination.

5. Lectures :

For each paper, both in case of qualifying courses and elective courses there shall be 4 lecture of 60 minutes each per week in each paper i.e. teaching of 4.0 hrs. per week in each paper.

6. Use of Calculators:

The candidate shall be permitted to use their personal non-programmable transistorized pocket battery operated calculators in the examination. The calculator used by the candidate at the examination should not have more than 12 digits, 7 functions and 2 memories and should be noiseless and cordless. A calculator belonging to one candidate shall not be allowed to be used by another candidate. The superintendents of the Centers of Examination shall have complete discretion to disallow the use of a calculator which does not confirm to the above specifications.

परीक्षा प्रणाली

निर्देश

1. सत्र 2011 से प्रभावित पाठ्यक्रमों एवं 2012 की परीक्षा से प्रभावी परीक्षा प्रणाली।
2. सम्पूर्ण पाठ्यक्रम पाँच इकाइयों में विभाजित रहेगा।
3. सम्पूर्ण प्रश्न पत्र तीन खण्डों में विभाजित होगा। जिनमें पाँच इकाइयों के पाठ्यक्रम को सम्मिलित किया जायेगा।
4. सम्पूर्ण प्रश्न पत्र के निम्नांकित तीन खण्ड होंगे –

खण्ड (अ)

इस भाग में दस वस्तुनिष्ठ/लघूत्तरात्मक प्रश्न होंगे। प्रत्येक इकाई में से दो प्रश्न होंगे। प्रत्येक प्रश्न एक अंक का होगा। ये दस प्रश्न विकल्प रहित होंगे। उत्तर लगभग 20 शब्दों में होगा। (10 अंक)

खण्ड (ब)

इस भाग में पाठ्यक्रम की सभी इकाइयों से प्रश्न पूछे जायेंगे। कुल पाँच प्रश्न हल करने होंगे जिनके प्रत्येक का विकल्प भी इसी इकाई से होंगे। प्रत्येक प्रश्न दस अंको का होगा इन प्रश्नों के उत्तर लगभग 250 शब्दों तक दिये जा सकते हैं।

(50 अंक)

खण्ड (स)

इस भाग में चार विवेचनात्मक प्रश्न पूछे जायेंगे जिनमें से दो प्रश्नों के उत्तर देने होंगे। प्रत्येक प्रश्न का उत्तर लगभग 500 शब्दों में देना होगा। प्रत्येक प्रश्न बीस अंक का होगा। इन प्रश्नों में प्रश्न के कुछ भाग भी हो सकते हैं।

(40 अंक)

स्नातक. (त्रिवर्षीय पाठ्यक्रम)

स्नातक प्रथम वर्ष (कला, वाणिज्य, विज्ञान)

QUALIFYING COURSE

सामान्य हिन्दी (2011-12)

50 अंक

पाठ्य पुस्तकें :

1. गद्य-वीथी – संपादक : डॉ. ओम प्रकाश शर्मा, प्रकाशक : माया प्रकाशन मंदिर, त्रिपोलिया बाजार, जयपुर
2. कथा दशक – संपादक : डॉ. परमानंद पांचाल, प्रकाशक : राजस्थान प्रकाशन, 28-29 त्रिपोलिया बाजार, जयपुर
3. हिन्दी भाषा ज्ञान – संपादक : डॉ. हरिचरण शर्मा, प्रकाशक : अनुभा प्रकाशन, शालीमार बाग, जयपुर

पाठ्य विषय : पाँच इकाइयों में विभक्त होगा :

इकाई - I

“गद्य-वीथी” पुस्तक से संक्षेपण एवं ‘कथादशक’ पुस्तक से पल्लवन सम्बन्धी ज्ञान।
दोनों पुस्तकों से सामान्य तथ्यात्मक प्रश्नों का ज्ञान।

इकाई – II

शब्द ज्ञान
शब्द पर्याय और विलोम शब्दों का ज्ञान
अनेकार्थी एवं समश्रुत शब्दों का ज्ञान

इकाई – III

पत्र लेखन और पत्रों के प्रकार सम्बन्धी ज्ञान
अंग्रेजी से हिन्दी अनुवाद का ज्ञान
हिन्दी में पदनाम सम्बन्धी ज्ञान (अंग्रेजी से हिन्दी पदनाम)

इकाई – IV

मुहावरे – लोकोक्तियाँ
शब्द-शुद्धि और वाक्य-शुद्धि
पारिभाषिक शब्दावली अनेक शब्दों के लिए एक शब्द

इकाई – V

देवनागरी लिपि की विशेषताएँ
देवनागरी लिपि एवं वर्तनी का मानक रूप
कम्प्यूटर में हिन्दी का अनुप्रयोग : प्रारम्भिक परिचय

अंक योजना : यह प्रश्न पत्र 100 अंक का होगा, जो तीन खण्ड – 'अ', 'ब', 'स' में विभक्त होगा, जिसका अंक विभाजन इस प्रकार रहेगा—

खण्ड 'अ' – 5 अंक

इस खण्ड में एक-एक अंक के विकल्प रहित दस वस्तुनिष्ठ लघु उत्तरात्मक प्रश्न होंगे। प्रत्येक इकाई से दो प्रश्न होंगे।

खण्ड 'ब' – 25 अंक

इस खण्ड में दस-दस अंक के दस प्रश्न होंगे, जिनमें से पाँच प्रश्न करने होंगे। प्रत्येक इकाई से एक-एक प्रश्न अवश्य पूछा जाएगा। 'गद्यवीथी' और 'कथादशक' पर आधारित संक्षेपण और पल्लवन सम्बन्धी प्रश्न संख्या एक और दो करना अनिवार्य होगा। इस खण्ड के प्रश्नों के उत्तर लगभग 250 शब्दों तक दिये जा सकते हैं।

खण्ड 'स' – 20 अंक

इस खण्ड में बीस-बीस अंक के चार प्रश्न होंगे, जिनमें से दो प्रश्न करने होंगे। इनका उत्तर लगभग 500 शब्दों में देना होगा। इन प्रश्नों में एक प्रश्न के दो भाग भी हो सकते हैं।

ENVIRONMENTAL STUDIES CORE COURSE ((Compulsory for all Faculties)

The Environmental Studies (Compulsory) Examination consists of one theory paper of three hours duration with maximum of 100 marks.

Pattern of Question paper the examination and distribution of Marks:

The Environmental Studies (Compulsory) Examination will have a theory paper consisting two parts, A and B.

IN PART A: Total 10 questions will be set in the paper selecting at least one from each unit. Each question to be answered in about 50 words. All questions are compulsory. Each question carries 4 marks, total 40 marks.

IN PART B : Total to questions will be set, selecting at least one from each unit. Five questions have to be answered by the student selecting not more one from a unit. Each question to be answered in about 35 words. These questions carries 12 marks each, total 60 marks.

Suggested Readings :

1. Choudhary B.L. and J. Pandey (2004) : Environmental Studies (in hindi) Apex publishing house, Udaipur
2. Purohit S.S. Q.J. Shammi and A.K. Agarwal (2004), A Text Book of Environmental Sciences (In English), Student Edition, Jodhpur

ENVIRONMENTAL STUDIES
(Compulsory Paper for All Streams at UG Level)

Unit – I

The Multidisciplinary Nature of Environmental Studies and Natural Resources.

Definition, scope and importance; Need for public awareness.

Renewable and non-renewable resources : Natural resources and associated problems.

- a) **Forest resources** : Use and over-exploitation, deforestation, case studies, Timber extraction, mining dams and their effects on forests and tribal people
 - b) **Water resources** : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
 - (c) **Minerals resources** : Use and exploitation, environmental effects of extracting and using minerals resources, case studies.
 - (d) **Food resources** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - (e) **Energy resources** : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies.
 - (f) **Land resources** : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources
 - Equitable use of resources for sustainable lifestyles. (10 lectures).

Unit 2 : Ecosystem

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristics features, structure and function of the following ecosystem:- a Forest ecosystem, b. Grassland ecosystem, C. Desert ecosystem, d. Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) (6 lectures)

Unit 3: Biodiversity and Its conservation

- Introduction – Definition : genetic, species and ecosystem diversity.
- Biogeographically classification of India.
- Value of Biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, national and local levels.
- India as a mega-diversity nation.
- Hot-Spots of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-suit and Ex-suit conservation of biodiversity. (8 lectures).

Unit 4: Environmental Pollution :

Definition :

- Causes, effects and control measures of :-
 - a. Air pollution;
 - b. Water pollution;
 - c. Soil pollution;
 - d. Marine pollution;
 - e. Noise pollution;
 - f. Thermal pollution.
 - g. Nuclear hazards
- Solid waste Management : Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslide. (8 lecturers)

Unit – 5 : Social Issues and the Environment :

- From Unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.

- Resettlement and rehabilitation of people; its problem and concerns, Case studies.
 - Environmental ethics : Issues and possible solutions.
 - Climatic change, global warming, field rain, ozone layer depletion, nuclear accidents and holocaust, Case studies.
 - Wasteland reclamation.
 - Consumerism Protection Act.
 - Air (Prevention and control of Pollution) Act.
 - Water (Prevention and control of Pollution) Act.
 - Wild life protection Act.
 - Forest conservation Act.
 - Issues involved in enforcement of environment legislation
 - Public awareness.
 - Population growth, variation among actions.
 - Population explosion – Family Welfare Programme.
 - Environment and human health
 - Human Rights
 - Value Education.
 - HIV/AIDS
 - Women and Child Welfare.
 - Role of information: Technology in Environment and human health.
 - Case Studies
- (13 Lectures)

SECOND YEAR T.D.C.
QUALIFYING COURSE
GENERAL ENGLISH (2011-2012)

MM: 50

(Common for Science, Social Sciences and Humanities & Commerce Faculties)

(1) Texts :

1. The Many Worlds of Literature ed: Jasbir Jain: Macmilan India.
2. Animal Farm : By George Orwell

Or

A Vendor of Sweets : By R.K. Narayan

Distribution of Marks:

Marks

1. Current English for Language skills: 15

(a) Short-answer questions (5 out of 10) each carrying 1 mark = 5 marks

(b) General questions (2 out of 4) each carrying 4 marks = 8 marks

(c) Questions on vocabulary = 2 marks

2. Animal Farm or A Vendor of Sweets: 10

(a) Two questions (out of 4) Each question carrying 5 marks = 10 marks

3. Grammar :

13

(a) Tenses 3 marks

(b) Modal Auxiliaries 2 marks

(c) Phrasal Verbs 3 marks

(d) Clause (Nominal, Adjectival, Adverbial) 2 marks

(e) Use of Non-finite verbs (Gerunds, Participles and infinitives) 3 marks

3. Comprehensions and Composition: 12

(a) Precis writing 5 marks

(b) Essay (about 300 words) 7 marks on one topic out of four topics

Suggested Readings :

1. Pit Corder : An Intermediate English Grammar

2. Thompson and Martinet : A Practical English Grammar (ELBS - Oxford University Press)

ELEMENTARY COMPUTER APPLICATIONS (2011-2012)

EXAMINATION SCHEME FOR THE COMPULSORY SUBJECT ENTITLED
ELEMENTARY COMPUTER APPLICATIONS AT UNDERGRADUATE LEVEL

The student has to pass in theory as well as in practical paper separately.

Theory paper:

The Theory paper will consist of three sections with a maximum of 60 marks.

Section A

Covering complete syllabus. One compulsory question containing 10 multiple choice questions.

Section B

Covering complete syllabus. candidate has to attempt four out of six questions. Each question may have parts and brief answers are expected.

Section C

Covering complete syllabus. One has to attempt two out of four questions. Each question may have parts and long answer are expected.

Distribution of Marks:

Theory :

Duration: Three hours

Max. Marks 60

Min. Marks 22

Section A 1x10 :

10

Section B 4x6 :

24

Section C 2x13 :

26

Total :

60

PRACTICAL:

Duration : Four hours

Max. Marks 40

Min. Marks 14

The practical examination will have exercises based on followings:

A. Operating system concepts:

MS-DOS

4 Marks

WINDOWS

4 Marks

B. MS-OFFICE

MS-WORD

7 Marks

MS-EXCEL

7 Marks

POWER-POINT

7 Marks

C. Internet Browser 5 Marks

Viva-voce

6 Marks

Total

40 Marks

NOTE :

1. While conducting practical examination student in a batch may be grouped such that number of students in a group is equal to number of computers available for conducting practical examination.
2. All students in a given batch may be given a set of questions to test the computer skills acquired during their practical training Practical examiner can frame his own questions to test student's knowledge in computer operation through set of short type of questions which can be answered by students who have undergone practical training.

SYLLABUS
ELEMENTARY COMPUTER APPLICATIONS
Common for Arts, Science & Commerce Faculties

1. Information concepts and Processing :

Definition of Information, need quality and value of Information, categories of information in business organization level of information, storage and retrieval of data, comparison of manual and electronic storage of data. Organization of data as files, data processing in government, large business, multinational and private organizations.

2. Elements of Computer Processing system :

The Electronic digital computer, the number systems (binary, digital, octal and hexadecimal and their inter conversions), character code (ASCII and EBCDIC), concept of hardware and software, the architecture of a computer system. CPU, memory and Input/output devices, magnetic storage devices, optical devices, printers and monitors, categories of software, system software, application software, packages.

3. Classification of Computers and Generation of Computers, parallel processing and component, RISC and CISC machines, development of Intel family processors.

4. Operating System Concept:

The need of an OS (Operating System), OS as resource, processor and memory manager, the various types of operating systems, MS-DOS, WINDOWS 95/98, WINDOWS 2000, UNIX Operating System.

5. Computer and Communication:

Need for data transmission over distances, communication channels; twisted pair, coaxial cable, microwave, radio wave, optical fiber and satellite, digital and analog transmission,

serial and parallel data transmission, Modems, Networking of Computers, LAN, WAN concepts.

6. Programming Languages:

Machine, Assembly and high level languages, Generation of Languages, 3 GL and 4 GL languages, Graphic User Interfaces.

7. Personal Computer Software:

Word processing Packages, Spreadsheet Packages and Database Management Packages, Desk Top Publishing, Computer Animation Packages, Introduction to MS-Office.

8. Internet Technology:

Concept and how it works, E-mail services, Internet surfing, browsers and search engines, World Wide Web, web programming, HTML, and JAVA Programming Concepts.

9. E-commerce:

What is e-commerce and growth of e-commerce, electronic payment systems, security considerations, digital currencies, Credit cards, cybercast, e-cash, smart cards, supply chain management. 10. Benefits of electronic forms of data processing and management in education, commerce, public delivery systems, banking and other financial transactions, new developments in these areas.

Laboratory:

The laboratory exercises will be designed to help in the understanding of the concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical uses rather than on theoretical concepts only.

Suggested Readings :

1. V.K. Jain Computer Fundamentals.
2. V.Rajaraman Fundamentals of Computer.

B.COM. 1st YEAR (2011-12)

ACCOUNTANCY & STATISTICS

1.1 FINANCIAL ACCOUNTING (Code No. 1802)

Objective

To impart basic accounting knowledge as applicable to business.

COURSE CONTENTS

Unit – I

Introduction : Meaning and Scope of accounting, need development, objectives of accounting. Accounting principles, Concepts and Conventions, Accounting Standards in India. (Setting Process and Names) Convergence of international accounting standards.

Accounting cycle leading to preparation of final accounts : Accounting equation, Journal, Ledger, Trial Balance, Trading & P & L A/c and Balance sheet with adjustments, Rectification of errors.

Unit – II

Depreciation : Concept, Elementary knowledge of AS-6, causes and methods of accounting for depreciation (SLM, WDV, Annuity and Sinking Fund).

Consignment Accounts : Treatment of Normal and abnormal loss, valuation of stock, Joint Venture accounts. Sectional and Self-Balancing Ledgers.

Unit – III

Insurance claims, Hire Purchase system, Accounts of Non-Profit making organizations.

Unit – IV

Branch accounts (excluding foreign branch), Departmental accounts, Royalty Account.

Unit –V

Partnership Accounts : Essential characteristics of Partnership; Partnership Deed; Adjustments after closing the accounts, Fixed and Fluctuating Capital Accounts, Goodwill, Joint Life Policy, Change in Profit Sharing Ratio. Reconstitution of a partnership firm – Admission of a partner, Retirement of a partner, Death of a partner, Amalgamation of Partnership firms; Dissolution of a partnership firm – Modes of

dissolution of a firm. Insolvency of Partnership. General realization and piecemeal distributions, Sales of firms to a company and amalgamation of firms.

Suggested Readings :

1. Agarwal A.N. : Agarwal K.N. : Higher Sciences of Accountancy : Kitabl Mahal, Allahabad.
2. Anthony, R.N. and Reece, J.S. : Accounting Principal : Richard Irwin Inc.
3. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi.
4. Gupta, R.L. and Radhaswamy, M. : Financial Accounting, Sultan Chand Sons, New Delhi.
5. Monga, J.R., Ahuja Girish and Sehgal Ashok : Financial Accounting, S. Chand & Sons, New Delhi.
6. Rao, N.S. and Heda, B.L. and Gupta S.L. : Financial Accounting (Hindi), Apex Publishing House, Udaipur
7. Rajpurohit, B.S., Bissa and others : Financial Accounting.
8. Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

1.2 BUSINESS STATISTICS (Code : 1803)

Objective

To enable the students to gain understanding of statistical techniques as per requirements of business.

COURSE CONTENTS

Unit – I

Statistics : Meaning, Definition, use in Business, Limitations.

Data Collection : Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data

Unit – II

Measures of Central Tendency : Meaning, Functions, Requisites of Good Average, Types, Computation and uses of Arithmetic Mean, Geometric Mean, Harmonic Mean, Median and Mode, Weighted Mean, Partition Values. Empirical Relationship between averages.

Dispersion: Meaning, objectives, Absolute and Relative Measures. Range and its Types, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation Lorenz curra.

Skewness : Meaning, Types, Karl Pearson's and Bowley's measures.

Unit – III

Analysis of Bivariate Data (Linear only)

Correlation Analysis : Meaning, Uses, Types, Karl Pearson's Coefficient, Coefficient of Determination and Non-determination, Probable Error, Rank Correlation, Concurrent Deviation Methods, Lag and Lead in Correction.

Regression Analysis : Meaning, Uses, Types, Least Squares Principles, Methods, Standard Error of Estimate.

Association of Attributes : Two attribute situations.

Unit – IV

Index Number : Meaning, Types and Uses, Methods of constructing price and quantity indices (simple and aggregate): Tests of adequacy, Chain-base index numbers; Base shifting, Splicing, and deflating, Problems in constructing index numbers, Consumer price index.

Analysis of Time Series : Causes of variations in time series data, Components of a time series, Decomposition – Additive and Multiplicative models, Determination of trend – Moving averages method and method of least squares (including linear, second degree, parabolic and exponential trend); Computation of seasonal indices by simple averages, ratio-totrend, ratio to moving average, and link relative methods.

Unit – V

Theory of Probability : Probability as a concept, the three approaches to defining probability, Addition and multiplication laws of probability, : Probability distribution : Probability distribution as a concept, Binomial, Poisson and Normal distributions – their properties and parameters, Empirical distribution – generating, Applications to business.

Suggested Readings:

1. Gupta, B.N. : Statistics (Hindi).
2. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi
3. Hoel & Jessen : Basic Statistics for Business and Economics : John Wiley and Sons, New York.
4. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
5. Lewin and Rubin : Statistics for Management, Prentice Hall of India, New Delhi.
6. Nagar, Kailsh Nath, Sankhyika ke Mool Tattar
7. Rao, N.S., Suthar, S.P. and Gupta, S.L. : Business Statistics (Hindi) Alka Publishing House, Udaipur.

8. Shukla & Saha : Statistics (Hindi)
9. Ya-Lun Chou : Statistical Analysis with Business and Economics Applications, Holt : Rinehart & Winster, New York

BUSINESS ADMINISTRATION

1.3 PRINCIPLES OF BUSINESS MANAGEMENT (Code No.1821)

Objective

This course familiarizes the students with the basics of principles of management

COURSE CONTENTS

UNIT- I

Introduction: Concept, Nature, Process, and significance of Management; An overview of functional areas of Management; Development of Management Thought. Functions of Management and Coordination.

UNIT- II

Planning: Concept, Process and Types. Decision Making – Concept and Process; corporate planning. Strategy formulation concept of strategic planning, Management by objectives; Environment Analysis and Diagnosis.

UNIT - III

Organising: Concept, Nature, Process and Significance; Authority and Responsibility; Delegation of Authority. Centralisation and Decentralisation; Departmentation; Organisation Structure & Forms.

UNIT- IV

Motivating and Leading People at Work: Motivation – Concept; Theories – Maslow, Herzberg, McGregor and Ouchi; financial and non-financial Incentives. Leadership – Concept and Leadership Styles; Leadership theories. Communication – Nature, Process and barriers in effective communication.

UNIT- V

Managerial Control: Concept and Process; Effective control system; Techniques of control – traditional and modern. Management of Change: Concept, Nature and process of planned change; Resistance to change; Emerging horizons of management in changing Environment.

Suggested Readings

1. Agrawal R.C. : Prabhandhi Ke Sindhant & Vyavahar
2. Asnoff H.I: Corporate Strategy; McGraw Hill, New York.

3. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
4. Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
5. Hampton, David R: Modern Management; McGraw Hill, New York.
6. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo
7. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Sharma & Jain : Principle of Management (Hindi)
10. Sodani & Bangar : Management (Hindi)
11. Stoner and Freeman: Management; Prentice- Hall, New Delhi.
12. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi

1.4 BUSINESS REGULATORY FRAMEWORK (Code No.1822)

Objective

The objective of this course is to provide a brief idea about the frame work of Indian Business Laws.

COURSE CONTENTS

UNIT – I

Indian Contract Act – 1872, Law of contract 1872, Nature of contract, Classification: Offer and acceptance: Capacity of Parties of contract, free consent: Consideration & legality of object, List of void agreements.

UNIT – II

Special contracts: Indemnity: Guarantee, Bailment, Pledge. Sales of Goods Act 1930, Formation of contract of sale: Conditions and warranties, unpaid seller & lien.

UNIT – III

Factories Act 1948: Main Provisions.

UNIT – IV

Information Technology Act, 2000

Introduction, Definition, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Secure Electronic Records and Secure digital signature, Regulation of certifying Authorities, Digital signature certificate, Duties of subscribers to digital signatures, penalties and adjudication. The cyber Regulations Appellate tribunal, offences.

UNIT - V

Indian Patent Law – Salient features.

An Introduction to INTELLECTUAL PROPERTY RIGHTS (IPR), Nature & types – Patent, Designs trade-Mark-Copyright, International Cooperation New Developments in I.P.R.(Main Provisions)

Suggested Readings

1. Chandha P.R.: Business Law, Galgotia, New Delhi
2. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata
3. Jain Shrimali, Khicha (Hindi)
4. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi
5. Khergamwala J.S.: The Negotiable Instruments Act: N.M. Tripathi Pvt.Ltd., Mumbai
6. Kuchal M.C.: Business Law; Vikas Publishing House, New Delhi
7. Mathur, Saxena, Binnani (Hindi) : Mercantile Law (Hindi)
8. Navlakha, Mathur : Mercantile Law (Hindi)
9. R.L. Navlakha : Mercantile Law (Hindi)
10. Sharma B.P., Jain Rajeev: Mercantile Law (Hindi)
11. Singh Avtar: The Principles of Mercantile Law; Eastern Bwk Company, Lucknow.
12. Singhal J.P.: Mercantile Law (Hindi)
13. Sudha G.S. ; Business Regulatory Frame Work

BANKING & BUSINESS ECONOMICS

1.5 ECONOMIC ENVIRONMENT IN INDIA (Code No. 1842)

Objective :

The course aims at acquainting the students with the emerging issues in economic environment of Indian economy in the context of national and international level with special reference to policy of liberalization and globalization.

COURSE CONTENTS

Unit – I

Indian Economic environment – Concept, Type, Components and importance, Basic features of Indian Economy, Economic development and growth- concept and contents, measures of development, Human development index, various concept nature of Indian economy, Poverty meaning, measures, vicious circle and causes of poverty, Policy and programme for poverty alleviation, Problem of unemployment, types, magnitude and trend of unemployment in India, measures to solve unemployment, Problem of

population, population growth in India and its effect on economic development, National Population policy.

Unit- II

Economic Planning – Meaning, Types objective, characteristics, techniques of planning in India, Achievements and failures of economic planning current five year plan, (Problem of regional imbalance, indicators & causes) Agriculture – Significance agriculture, growth, trends and emerging issues, New Agriculture Strategy, Indian Agriculture and W.T.O., Agriculture finance, Agriculture price policy in India need, objective and government approach.

Unit- III

Government and Business Environment role of industrialization – Industrial Policy – 1980 and Recent Industrial Reforms (1991 and Beyond) Industrial Growth - Phase II and Phase III- Pattern and challenges of industrial growth, growth and performance of public sector. Role of Multinational Corporation, Small Sector – Role and Strategies. Globalization and Small Scale Sector. Government policy for SSE/MSMES.

Unit – IV

Foreign Trade Environment – Foreign Trade and Economic Growth, India's Foreign Trade – Volume, Composition and Direction, Export Promotion in India, W.T.O. and Foreign Trade, major trade agreements, New Dimensions of Foreign Trade, New Exim Policy Balance of Trade and payments – Methods of correcting unfavorable BOP. Foreign direct Investment, sectoral distribution, Technology transfer- recent trends.

Unit. V

Position of Rajasthan in Indian Economy, Agriculture, Industry, Tourism Development in Rajasthan.

Economic reforms- meaning need and measures, Liberalization – meaning and measure, privatization meaning forms and progress, globalization means, parameters, case for and against globalization, measures, effect on Indian economy.

Suggested Readings

:

1. Agarwal, A.N.: Indian Economy, Vikas Publishing House, Delhi.
2. Dutt R. and Sundharar K.P.M. : Indian Economy, Himalaya Publishing House, New Delhi.
3. Dutt Ruddar : Economic Reforms in India- A Critique. S.Chand, New Delhi
4. Khan Farooq A: Business and Society, S. Chand, New Delhi..
5. Mishar & Puri : Indian Economy. S. Chand, New Delhi.

6. Sundaram & Black : The International Business Environment. Prentice Hall, New Delhi.
7. Trivedi, Jatana : Economic Environment of India, University Book House, Jaipur.

1.6 BUSINESS ECONOMICS (Code No. 1843)

Objective

The course is meant to acquaint the student with the principles of Business Economics as per applicable in Business.

COURSE CONTENTS

UNIT – I

Definition, Nature and Scope of Economics, Micro and Macro Economics – Concept, Types, Difference and Interdependence of Micro and Macro Economics, General Theory of Price equilibrium, General and Partial Equilibrium, Static and Dynamic Economics, Production Possibility Curve.

UNIT – II

Utility Analysis, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Surplus, Demand and Law of Demand, Elasticity of Demand – Concept, Degree and Methods of Measuring the Elasticity of Demand, Indifference Curve Analysis Concept, Properties and Consumer Equilibrium, Income, Price and Substitution Effect, Revealed Preference Theory.

UNIT – III

Production Function, Law of Returns and Returns to Scale, Increasing, Constant and Diminishing, ISO Quants and ISO Cost Curves, Cost and Revenue Analysis – Concept, Types and Their Diagrammatic Presentation, Economics of Scale.

UNIT – IV

Market and their Classification, Price and Output Determination of the Firm under Perfect, Imperfect and Monopoly Competitions and Price Discrimination, Price and Output under Oligopoly, Kinked Demand Curve, Collusive and Price Leadership, Role of Time Element in Price Determination of the Commodity.

UNIT – V

Marginal Productivity Theory, Ricardian and Modern Theory of Rent, Wages – Concept and Modern Theory, Interest – Concept, Liquidity Preference Theory and Modern Theory

of Interest, Profit – Concept, Risk, Innovation and Modern Theory of Profit, National Income Analysis – Concept, Importance, Methods of Components, GNP, NNP, NI, PI, DPI and Per Capita Income, Difficulties in the Measurement of National Income.

Suggested Readings :

1. Ahuja, H.L.: Business Economics, S. Chand & Co., New Delhi
2. Browning Edger K. and Browning Jacquencence M. : Microeconomic Theory and Applications Kalyani, New Delhi.
3. Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics, Macmillan, Hampshire.
4. John P. Gould, Jr and Edward P.Lazear: Micro – Economics Theory, All India Traveller, Delhi.
5. Koutsoyianni, A.: Modern Microeconomic, Macmillan, New Delhi
6. Mithani, D.M., Business Economics, Himalaya Publishing House,
7. Nellis & Parker : The Essence of Business Economics. Prentice Hall of India, New Delhi.
8. Richard, G: Lipsey: An Introduction to Positive Economics, ELBS, Oxford.
9. Stigler G.: The Theory of Price, Prentice Hall of India.
10. Trivedi, I.V. and Sharma : Principles of Economics.
11. Watson Donald S. and Getz Molcolm : Price Theory and its Uses : Khosla Publishing House, New Delhi.

B.COM. IInd YEAR(2012-2013)

ACCOUNTANCY & STATISTICS

2.1 INCOME TAX (Code No. 2801)

Objective

It enables to know the basics of Income Tax Act and computations implications.

COURSE CONTENTS

Unit – I

Income Tax : Definitions, Residential Status and incidence of Tax Exempted Incomes.

Unit – II

Computation of Income under the head Salaries and Income from House Property.

Unit – III

Computation of Taxable Income under the head income from Business and Profession, Depreciation, Capital gains, Income from other sources, Deemed Incomes.

Unit – IV

Set-off and carry forward of Losses, Deductions from GTI, Computation of total income and tax liability of individuals, Rebate from Tax

Unit – V

Assessment of Hindu Undivided Family.
Assessment of Firms and Partners.
Tax Deduction at source.
Advance Payment of Tax.

Suggested Readings :

1. Agarwal, N.P., Jain, C.M. and Jain, O.P.: Income Tax (Hindi/English).
2. Income Tax Act.
3. Income Tax Rules.
4. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/English)
5. Patel & Choudhary : Income Tax (Choudhary Prakashan), (Hindi/English)
6. Singhanian, Vinod K.: Student guide to Income Tax (Taxman). (Hindi/English)

2.2 CORPORATE ACCOUNTING (code No. 2802)

Objective

This course enables the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

COURSE CONTENTS :

Unit – I

Issue, Forfeiture, and Re-issue of Shares; Redemption of Preference Shares; Issue and Redemption of Debentures. Under writing. Acquisition of Business and Profits prior to Incorporation.

Unit – II

Final Accounts of Companies including Computation of Managerial Remuneration, Divisible Profits and Bonus Issues including guidelines of SEBI.

Unit – III

Valuation of Goodwill and Shares.

Unit – IV

Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; excluding Inter-company holdings.

Unit –V

Accounting for internal reconstruction schemes, Consolidated Balance Sheet and P & L A/C of holding and subsidiary companies with one subsidiary only with elementary knowledge of AS-21.

Suggested Readings :

1. Gupta, R.L., Radhaswamy M. : Company Accounts, Sultan Chand and Sons, New Delhi
2. Khandelwal, M.C. : Higher Accounting (Hindi). Ramesh Book Depot, Jaipur
3. Maheshwari, S.N.: Corporate Accounting. Vikas Publishing House, New Delhi.
4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting: Mayur Paper Backs, Noida.
5. Monga, Sehgal & Ahuja : Advanced Accounts.
6. Roa, N.S., Heda, B.L. and Gupta, S.L.: Corporate Accounting (Hindi) Remesh Book Depot, Jaipur
7. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts. S. Chand & Co., New Delhi.

2.3 COST ACCOUNTING (Code no. 2803)

Objective

This Course exposes the students to the basic concepts and the tools used in cost accounting.

COURSE CONTENTS

Unit – I

Introduction : Nature and Scope of Cost Accounting; Cost concepts and Classification; Methods and Techniques; Installation of Costing System.

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

Unit – II

Accounting for Labour : Labour cost control procedure, Labour turnover; Idle time and overtime; Methods of wage payment-time and piece rates: Incentive schemes (Individual and group both).

Accounting for Overheads : Classification and Departmentalization, Absorption of Overheads; Determination of Overheads rates; Under and Over absorption, and its treatment.

Unit – III

Cost Ascertainment : Unit costing; Job and Contract costing; Operating costing, Process costing – including Valuation of WIP Inter-process profits and joint and by-products.

Unit – IV

Cost Records : Integral and Non-integral System; Reconciliation of cost and financial accounts.

Activity Based Costing : Meaning Emergence, Advantages, Activity cost drivers and cost Determination (Elementary).

Unit – V

Marginal Costing : including Decision-making, Standard Costing including Calculation of Material, Labour and Overhead variances.

Suggested Readings :

1. Arora, M.N.: Cost Accounting – Principles and Practice. Vikas, New Delhi.
2. Horngren, Charles, Foster and Datar : Costing Accounting – A managerial Emphasis; Prentice Hall of India, New Delhi
3. Jain, S.P. and Narang, K.L.: Cost Accounting, (Hindi and English) Kalyani, New Delhi.
4. Khan, M.Y. and Jain, P.K. : Management Accounting. Tata McGraw Hill.
5. Maheshwari, S.N. : Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi.
6. Nigam, BML and Sharma : Cost Accounting
7. Roa, N.S.; Gupta, S.L. and Mundra, M.D.: Cost Accounting (Hindi) Apex Publishing House, Udaipur
8. Tulsian, P.C. : Practical Costing. Vikas, New Delhi

BUSINESS ADMINISTRATION

2.4 COMPANY LAW AND SECRETARIAL PRACTICE (Code No.2821)

Object

A brief knowledge of Indian Company Act 1956 and their practice :

COURSE CONTENTS

Unit – I

Meaning and Nature of a company, kinds of companies (Public, Private, Limited – Unlimited, holding, subsidiary, Govt., Foreign, Defunct, illegal association, Non Profit making companies etc.

Formation and Incorporation of Company, Memorandum of Association – Main clauses and Contents, Alteration.

Articles of Association – Contents, alteration, Doctrine of constructive notice, Doctrine of Indoor Management, ultra vires.

Unit – II

Prospectus – Meaning, contents, Abridged Form of Prospectus, Prospectus by implication/Deemed Prospectus Prospectus Information Memorandum. Golden Rules framing, Prospectus, Mis-statement and their consequences statement in lieu of prospectus, SEBI Guidelines.

Issue of Shares : SEBI Guidelines, Book Building process, IPO/FPO, underwriting, Brokerage, Allotment of shares, irregular allotment, right of Bonus issue.

Shares & Share Capital : Kinds, Non-voting shares, alteration in share capital-Raising and Reeducation in share capital, Buy back of Shares, Transfer of share and Depository.

Borrowing Powers of a Company : Debentures, charges and its modification, Debenture trust Deed, Public Deposit.

Unit – III

Directors, Managing Director & Managers – appointment, Removal, Remuneration, Status, Right, Duty and liabilities.

Prevention of oppression and Mismanagement, Company Law Administrations – ROC, NCLT & Appellant Tribunals.

Unit. – IV

Company meetings – General Rules, Types of Meeting & their Legal Provisions – Statutory Meeting, Annual General Meeting, Extra ordinary General meeting, Directors meeting.

Winding up of a Company : Legal provisions Types of Procedure.

Unit – V

Drafting of : Memorandum of Associations, Articles of Association, Statutory declaration for incorporation & Commencement of Business. Certificate of Incorporation & Commencement of Business. Allotment of return.

Meeting Notice, Agenda, Minutes, Resolution/Motion Resolution by circulation, Statutory Report, Annual Return (Sec. 159 to 161) & Chairman speech etc.

Suggested Readings:

1. Agarwal & Khatri : Company Law & Secretarial Practice
2. Kuchhal, S.C. : Secretarial Practice
3. Mathur & Navlakha : Company Law & Secretarial Practice
4. Mittal & Agarwal : Company Law & Secretarial Practice
5. Sharlekar : Secretarial Practice
6. Shukla : Company Law & Secretarial Practice
7. Upadhyaya, Chaturvedi : Company Law & Secretarial Practice

2.5 MARKETING MANAGEMENT (Code No. 2822)

Objective

The objective of this course is to help students to understand the concept of marketing and its applications.

COURSE CONTENTS

UNIT – I

Introduction : Nature, scope and functions of marketing; Importance of marketing; Marketing concepts – traditional and modern;; Marketing environment.

UNIT – II

Consumer Behavior and Market segmentation:

Nature, scope, process and significance of consumer behavior; market segmentation concept and importance; Bases for market segmentation.

UNIT – III

Marketing Mix : Basic Concept & Scope.

Production – Concept & types of product, Product life cycle.

Price – concept and factors affecting price

Promotion – Personal selling, Advertising and sales promotion.

Latest trends in Marketing : Retail, Rural, Green and e-marketing.

UNIT – IV

International Marketing : Nature, definition and scope of International Marketing; Domestic Marketing vs. International Marketing; International Marketing environment – external and internal.

UNIV – V

Export policy and Practice in India: Eximpolicy an overview; Trends in India's foreign trade; Steps in starting an export business, Export procedure and documents..

Suggested Reading :

1. Bose Chandra: Modern Marketing
2. Govin Rajan: Marketing Management
3. Kothari K.K., Jain P.C.: International Marketing, Ramesh Book Depot, Jaipu
4. Philip Kotler; Marketing Management Engle wood clilts; Prentice Hall, NJ
5. Shrivastava P.K.; Marketing (Hindi)
6. Shrinivasan Prentice Hall: International Marketing, Prentice Hall.
7. Stanton W.J., Etzel – Michael J., and Walkerker Bruce J: Fundamentals of Marketing: Mc Grawhllill. New York.

BANKING & BUSINESS ECONOMICS

2.6 MONEY AND FINANCIAL SYSTEM : (Code No. 2842)

Objective

This course exposes the students to the working of money and financial system prevailing in India.

COURSE CONTENTS

Unit – I

Money : Meaning, Functions and significance, Near Money, Supply of Money, Measures of money stock in India and New monetary equations, Demand for money, value of money – Fisher, Cambridge and Keynesian equations.

Unit – II

Financial System : Meaning Functions, Importance and components of financial system, Financial system and economic development. Indian Financial system – An overview Inflation and deflation – Meaning, effects and measures to control.

Unit – III

Financial Markets : Money and capital markets, Money market – Meaning constituents and Money market Instruments Indian Money Market, Reserve Bank of India, Commercial Banks : Meaning and Functions. Indian Banking System, Innovative Trends in Indian Banking – Retail Banking E-Banking, Internet Banking, Electronic Payment System – NEFT, ECS & RTGS.

Unit – IV

Capital Market : Meaning & Functions, Composition of the Indian Capital Market Primary and Secondary Market, Functions and Role of Stock Exchange, Stock Exchanges in India, Merchant Banking, SEBI, Credit Rating : Concept and Significance, credit Rating Agencies in India.

Unit – V

Development Financial Institutions, Developments Banks – concept, objectives and function, Financial Institutions – All India Development Banks, IDBI, IRBI, ICICI, IFCI, SIDBI, NABARD, Mutual Funds-concept, objectives and working.

Suggested Readings :

1. Babu G. Ramesh, Financial services in India, Concept Publishing Company, New Delhi.
2. Bhasin Niti, Banking & Financial Markets in India, New Century Publications, New Delhi.
3. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delh
4. Gupta Suraj B.: Monetary Economics, S. Chand & Company, New Delh
5. Mathur M.: Indian Financial System, Himanshu Publishing House, Udaipur (Raj.)
6. Mithani D.M., Money, Banking International Trade & Public Finance, Himalaya Publishing Mumbai.
7. Pathak Bharati V. : Indian Financial system Pearson Educations, New Delhi.
8. Sethi T.T. Momy, Bankings & Trade S. Chand & Company, New Delhi.
9. Singh & Mathur, Mudra Evam Vitya Vyavstha, Apex Publishing House, Udaipur.
10. Trivedi, Dashora & Nagar : Money & Financial System, Ramesh Book Depot, Jaipur.

2.7 BANKING LAW & PRACTICE IN INDIA (Code No. 2843)

Objective

This course enables the students to know the theory and practical of Banking Law.

COURSE CONTENTS

UNIT-I

Banking Legislations in India : Reserve Bank of India Act, 1934; Banking (Regulation) Act, 1949; Banking Companies (Acquisition of Undertaking and Transfer) Act, 1970.

UNIT-II

Banker Customer Relationship : Definition of the term Banker and Customer : general and special relationship, termination of relationship, pass-book, Types of Accounts and their operations, Types of customers (practical problems)

UNIT-III

Negotiable Instruments : Concepts and Elements, types; cheque, Bills, Promissory notes, crossing, Endorsement, presentation (Elementary knowledge) paying and collecting banks (rights, duties, protections and precautions; Practical problems).

UNIT-IV

Investments & lending of Bank Funds-Nonprofitable and profitable investment in funds; (cash reserve, statutory reserve, Securities) secured and unsecured loans-lien, pledge hypothecation, cash credit, overdraft, discounting of bills and clean advances, appraisal of loan applications; Tandon Committee and Chore Committee Reports, Narshimam Committee Report.

UNIT-V

Letter of Credit : Meaning, Characteristics, nature of L/C (Letters of Credit), Types of Letters of Credits, Personal Letters of Credit and Commercial Letters of Credit, Procedure of Opening L/C (Letters of Credit). Precaution in making payments of L/C (Letters of Credit). Frauds in Banks : Types and its prevention.

Suggested Readings :

1. Nigam B.M.L.; Banking Law & Practice, Himalaya Publishing House, New Delhi.
2. Sharma Maliram; Banking Vidhi Evan Vyavhar, Ramesh Book Depot, Jaipur

3. Shekhar & shekhar; Banking Theory & Practice, Vikas publishing House, New Delhi
4. Shrivastava P.K.; Practical Banking Law & Practice, Himalya Publishing House, New Delhi.
5. Trivedi, Nagar, Bhate: Banking Law & Practice in India, Ramesh Book Depot, Jaipur
6. Vaishney P.N.; Banking Law & Practice : Sultan Chand & Sons, New Delhi.

B.COM. IIIrd YEAR(2013-2014)

ACCOUNTANCY & STATISTICS

3.1 MANAGEMENT ACCOUNTING (Code No. 3801)

Objective

This course provides the students an understanding of Management, Accounting Concepts and applications.

COURSE CONTENTS

Unit – I

Management Accounting : Meaning, Definition, Nature and Scope, Difference between Financial Accounting and Cost Accounting and Management Accounting Functions, Object, Importance and Techniques, Role of Management Accountants.

Fundamentals of Financial Statements : Nature and Subject matter of Profit & Loss Account and Balance Sheet, Limitations of Financial Statements.

Unit – II

Financial Statements Analysis : Meaning and Definition, Objectives, Importance, Type of Financial Analysis, Tools and Techniques of Financial Analysis Limitations of Analysis, Analysis of Comparative Financial Statements and Common-size Statements.

Ratio Analysis: Meaning and Definition, Forms, Importance, Objectives and Precaution, Limitations, Classification, Calculation and Interpretation of Financial Ratios.

Unit – III

Analysis of Working Capital : Meaning, Definitions, Concepts, Type, Components, Determinants, Analysis of Working Capital, Estimation of Working Capital requirements, Operating Cycle Method, Forecasting Method, Projected Balance Sheet Method, P & L Adjustment Method and Cash Forecasting Method.

Funds Flow Analysis : Concept, Meaning and Definitions of Fund, Flows and Funds, Objectives, Importance and Limitations of Funds Flow Statement, Difference between Funds Flow Statement and Financial Statements. Sources and Uses of Funds, Preparation and Interpretation of Changes in Working Capital Statement and Statement of Sources and Uses of Funds. Preparation of Cash Flow Statement as per AS-3 (Revised)

Unit – IV

Budgeting and Budgetary Control System: Essentials of Effective System, Installation of Budgetary Control System, Operating and Flexible Budgets and Master Budget, Different Philosophies, Programme Budgeting Performance Budgeting and Zero Base Budgeting, Preparation of Functional Budgets, Master Budget and Cash Budget.

Management Information and Reporting System : Meaning and Definition, Importance, Installation of Management Information System, Principles of a good Information System, Information and Reporting, Essential of a good reporting System, Type of accounting reports, Limitations of reporting system.

Unit – V

Business Forecasting : Concept, Objectives, Importance, Methods. Exponential Smoothing, Lag and Lead Indicators.

Analysis of Value Addition : Concept of Value addition, Meaning and Definition, Value Added Statement, Calculation of Value Added Ratios, Preparation and Interpretation of Value Added Statement, Preparation of Value added Statement under Marginal Costing including preparation of value added Break Even Chart.

Balanced Scorecard : Financial Perspective, Customer Perspective, Internal Business Process Perspective, Learning and Growth Perspective.

Suggested Readings :

1. Anthony, R.N.: Management Accounting, (D.B. Taraporewala & Sons Pvt.Ltd., Mumbai.
2. Garison, Ray H.: Managerial Accounting (Business Publications, Inc.)
3. Hingorani, N.L., Ramanathan & Grewal, T.S. : Management Accounting Sultan Chand & Sons, Delhi.
4. John Dearden & Bhattacharya : Management Accounting Vikas Publishing House, New Delhi.
5. Kaplan, Robert S. and Atkinson, Anthony A: Advanced Management Accounting, Pearson Education Asia.
6. Keller, I.R.: Management Accounting for Profit Control (McGraw Hill.)

7. Khandelwal, N.M.: Prabandhakiya Lekhanken, Rajasthan Hindi Granth Academy, Jaipur
8. Manmohan & Sinha : Management Accounting, Sahitya Bhawan, Agra.
9. Rao, N.S., Heda, B.L. and Gupta, S.L.: Management Accounting (Hindi), Apex publishing House, Udaipur
10. Tricker, R.L. : Management Information & Control System, John Wiley & Sons.
11. Vinayakam & Sinha : Management Accounting, Sahitya Bhawan, Agra.

3.2 AUDITING (Code No. 3802-A)

Objective

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

COURSE CONTENTS

Unit – I

Introduction : Meaning and objectives of Auditing, Types of Audit, Internal Audit.

Audit Process : Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for commencing an audit; Routine checking and test checking.

Unit – II

Internal Check System : Internal Control.

Audit Procedure : Vouching, Verification of Assets & Liabilities.

Unit – III

Audit of Limited Companies :

- (a) Company Auditor – Appointment, Powers, Duties & Liabilities.
- (b) Divisible Profits and Dividend.
- (c) Auditor's Report – Standard Report and Qualified Report.
- (d) Special Audit of Banking Companies.
- (e) Audit of Educational Institutions.
- (f) Audit of Insurance Companies.

Unit – IV

Investigation : Audit of Non-profit Companies :

- (a) Where fraud is suspected, and
- (b) When a running a business is proposed.

Unit – V

Recent Trends in Auditing : Nature and Significance of Cost Audit, Tax Audit, Management Audit. Audit Standards (Elementary Knowledge)

Suggestion Readings :

1. Gupta, Kamal : Contemporary Auditing, Tata McGraw Hill, New Delhi.
2. Jain, Khandelwal : Auditing (Hindi), Remesh Book Depot, Jaipur.
3. Jagdish Prasad : Auditing (Hindi)
4. Pagare, Dinkar : Principles and Practice of Auditing, Sultan Chand, New Delhi.
5. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.
6. Shukla, S.M.: Auditing (Hindi)
7. Tandon, B.N. : Principles of Auditing, S.Chand & Co., New Delhi.

3.3A INDIRECT TAXES (Code No. 3803-A)

Objective

This course aims at imparting basic knowledge about major indirect taxes.

COURSE CONTENTS

Unit – I

Central Excise : Nature and Scope of Central Excise, Important Terms and Definitions under the Central Excise Act, General Procedures of Central Excise, Clearance and Excisable Goods, Concession to small scale industry under Central Excise Act, CENVAT.

Unit – II

Customs : Role of customs in International Trade, Important Terms & definitions under the Customs Act, 1962; Assessable Value, Baggage, Bill of Entry, Dutiable goods, Duty, Exporter, Foreign going vessel, Aircraft goods, Import, Import Manifest; Importer, Prohibited goods, Shipping Bill, Store, Bill of Lading, Export manifest, Letter of credit,

Kinds of duties – basic, auxiliary, additional or counter – veiling; Basics of levy- advalorem, specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of goods – Free import and Restricted import, Type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.

Clearance Procedure – For Home consumption, for Warehousing, for Re-export, Clearance procedure for Import by post, Prohibited Exports, Canalized Exports, Exports against licensing, Type of Exports, Export of Cargo, Export of Baggage, Export of Cargo by land, sea and air routes.

Unit – III

Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 – Dealer, Declare good, place of business, sale, sale price, turnover, year, appropriate authority, Nature and Scope of Central Sales Tax Act, Provisions relating to inter-state sales, Sales inside a State, Sales/Purchase in the course of imports and exports out of India, Determination of turnover, Principles for determining levy of Central Sales Tax, Concept of Sale or Purchase of goods in the course of Central/State Trading, when does Sales or Purchase of goods take place inside the State, when does the sale or purchase of goods takes place in the imports or exports.

Unit – IV

Registration of Dealers and Procedure thereof, Rate of Tax; Sales against C and D, W forms; Exemption of Subsequent Sales.

Unit – V

Rajasthan Value added Tax Act 2003: Importance Terms and Terms and Definitions, Incidence of Tax, Exempted Sales, Points of tax, determination of taxable turnover, and computation of tax, Filling of returns and assessment, maintenance of books of accounts, Rules of Tax Credit, charging of the interest, penalties, composition scheme and prosecutions.

Suggested Readings :

1. Ahuja, Girish & Gupta, Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions): Bharat Law house Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Customs Act.
4. Central Sales Tax Act.
5. Datey, V.S. : Indirect Taxes : Taxman Publications.
6. Gupta, B.L., Kendriya and Rajasthan Bikri Kar (Hindi)
7. Patel & Choudhary : Bikri Kar (Hindi)

3.3.B COMPUTERISED ACCOUNTING (Code No. 3803-B)

Objective

To impart the knowledge of implementing accounting procedure with the use of computers

COURSE CONTENTS

UNIT- I

Electronic spreadsheet: Basic features, Getting started with MS Excel, Managing workbook files, Editing a workbook, more about entering data, Advanced Worksheet Editing, Entering Formulas, Functions, Formatting a Worksheet, printing creating charts, What-if-analysis, Modifying and Enhancing Charts, Managing lists, Accounting Applications.

UNIT- II

Software based Accounting: Present Scenario Tally, Features, Company Creation, Tally Configuration, Split Company Data, Backup, Restore, Charts of Accounts, Reserved Groups and Ledgers, Account Masters.

UNIT- III

Account Voucher, Vouchers Types and Classes, Accounting Features: Outstanding Management, Cost/Profit Centers Management, Invoicing, Budgets & Scenario Management, Enable Cheque Printing. Trial Balance, P&L A/C, Balance Sheet, Audit Trail, Other Books of Accounts, Bank Reconciliation.

UNIT- IV

Inventory : Configuration, Masters, Stock Items, Inventory Vouchers, Invoice, Challan, Summary Statements, Inventory features: Storage and Classification, Order Processing, Invoicing, Purchase Management, Sales Management, Additional Inventory Vouchers.

UNIT- V

Housekeeping and Security, MIS Reports: Ratios, Funds Flow and Cash Flow, Budgets, Statutory & Taxation: Excise, VAT, Service Tax, TDS, and TCS.

Suggested Readings :

1. Bangiz Reamesh: Learning Tally 9
2. Blyton Enid : Mystery of Tall

3. Bhargava Rita : Tally 7.2 including VAT TDS under new tax system
4. Maidasani Dinesh : Straight to the point tally 9/0
5. Nadhani, A.K. and Nadhani, K.K. : Implementing Tally 9 Comprehensive Guide
6. Nadhani, A.K. and Nadhani, K.K. : Simple Tally 9
7. Singh, Vishnu Priya : Quick Learn Tally Version 9.0

SPECIAL RULES AND SCHEME OF EXAMINATION FOR PAPER CODE 3803-B: COMPUTERIZED ACCOUNTING

1. The examination in this paper shall consist of two parts:

Theory Examination	2 hrs.	Max. Marks	50
Practical Examination	2 hrs.	Max. Marks	50

Candidate shall have to pass separately in both the parts.
2. In theory examination, pattern of question paper shall be as follows:

Sec A: 10 questions of 1 mark each all compulsory

Sec B: 10 questions (2 questions from each unit) of 8 marks each. One question to be attempted from each unit.
3. Practical examination shall consist of two practical and shall be conducted by a board of examiners having one external and one internal examiner. Paper of the exam shall be set by the university to be opened at the time of examination at respective centres.
4. A fee of Rs. 1,000 shall be deposited by the regular student opting for this paper to cover laboratory supervision and other charges. This shall be in addition to the practical exam fee charged by the University as per rules.

BUSINESS ADMINISTRATION

3.4 HUMAN RESOURCE MANAGEMENT (Code No. 3821)

Objective

The objectives of the paper as to familiar the students about the different aspects of managing people in the organizations right from the stage of acquisition to development and retention.

COURSE CONTENTS

1. Human Resource Management:- Meaning, Definition, Nature, Importance, Scope and Concept of HRM. Micro & Macro approaches to HRM.
2. Human Resource Planning:- Concept of HRP, HR Accounting, Assessment of Human Resource Requirement, HR forecasting, Job Analysis, Drafting for Recruitment advertising.
3. HRM Mechanism:- Basic concepts of recruitment, selection, induction, Training & Development; Performance appraisal, Transfer, Promotion, Separation.
4. Emerging HRM Dimensions: - HRM practices in India in Competitive era with latest trends. International HRM- Meaning & concept approaches to international HRM.
5. Challenges of HRM: Work cultural diversity, Impact of Technology, Innovation & R&D on HRM, Talent Management, Global practices and Bench marking of HRM strategies.

Suggested Readings:

1. Arun Monappa & Sayadin- pers. Mgt.-Tat McGraw
2. Dessler-HRM-EEE, Prentice Hall
3. E.B. Flippo-Personnel Management-Tat MCGraw
4. Pates Dowling, Watch & Schuller0International HRM-South Western College Pub. Cinechinati.
5. Pattanaik-HRM-Himalay.
6. Rao P.L. -International Human Resource
7. T.N. Chabra-HRM-Dhanpat Rai & Co.

3.5 BUSINESS COMMUNICATION AND SOFT SKILLS –(Code No. 3822-A)

Objective

The objective of this course is to develop effective business communication skills among the students.

COURSE CONTENTS

1. Business Communication: Meaning, Definition, Features Scope, Process and Importance of Business Communication. Essentials of effective Communication-7 CS of Communications, Types of Communication & Barriers to Communication with suggestions to overcome barriers.

2. Writing & Oratory Skills: Audience Analysis: Writing Communication- merits, demerits, types of written communication. Planning and writing Business message. Report Writing and essentials of good reporting.

Oratory Skills: Effective Oral Communication points for Consideration. Presentation Skills- using audio-visual aids, points for consideration in making effective presentation..

3. Preparing CV and interview Skills: Preparing CV-Type & forms of C.V. Guidelines for Drafting C.V. , Job Applications its types, forms and Contents.

Interview: Preparing for interview-guidelines to interviewee and interviewer. Conducting & facing interviews. Mock Interview & GD

4. Body Language & Mannerism: Body language-Postures, Positive body Language moves, Gestures & Expression. DO's & Don'ts. Mannerism-Table manners & Etiquettes, phone & internet manners.

5. Soft Skills: Analytical skills, working in team, initiative & leadership skills, stress and anger management, time management skills and honing the skills through management games & Practicals.

Suggested Readings:

1. Body Language-Alter Pease
2. Business Communication- Asha Kaul
3. Business Communica
4. Business Communication- Chundawat, Kheecha & Jain tion-M.J. Mathews
5. Business Communication- Bovee
6. Bussiness Communication-Lesiker Petit
7. Effective Technical Communication- MA RizVI
8. Presentatin Skills for Managers-Jennifer & Mike Rotondo

3.5 FUNDAMENTALS OF ENREPRENEURSHIP –(Code No. 3822-B)

Objective

It provides exposure to the students to the entrepreneurial Culture and industrial growth so as to preparing them to set up and manage their own small units.

COURSE CONTENTS

Unit – I

Introduction : The entrepreneur, Definition, Emergence of Entrepreneurial class, Theories of entrepreneurship, Role of socio-economic environment, Characteristics of entrepreneur, Leadership, Risk taking, Decision-making and business planning.

Unit – II

Promotion of a Venture : Opportunities Analysis, External environmental analysis – economics, social and technological, competitive factors, Legal requirements for establishment of a new unit and raising of funds, Venture capital sources and documentation required.

Unit – III

Entrepreneurial Behaviour, Innovation and Entrepreneur, Entrepreneurial behaviour and Psycho-theories, Social responsibility.

Unit – IV

Entrepreneurial Development Programmes (EDP) : EDP, their role, relevance and achievements, Role of Government in organizing EDPS, Critical evaluation.

Unit – V

Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economics growth, bringing about social stability and balanced regional development and industries, Role in export promotion and import substitution, forex earning and augmenting and meeting local demand.

Suggested Readings:

1. Holt : Entrepreneurship – New Venture Creation, Prentice Hall of India.
2. Prasanna Chandra : Project Preparation, Appraisal, Implementation, Tata McGraw Hill, New Delhi
3. Pandey I.M.: Venture Capital – The Indian Experience, Prentice Hall of India.
4. Srivastava, S.B.: A Practical Guide to Industrial Entrepreneurs, Sultan Chand & Sons, New Delhi.
5. Siner, A. David : Entrepreneurial Megabucks, John Wiley & Sons, New York.
6. Tandon, B.C. : Environment and Entrepreneur, Chugh Publications, Allahabad.

BANKING & BUSINESS ECONOMICS

3.6 FINANCIAL MANAGEMENT (Code No. 3841)

Objective

The objective of this course is to help students understand the conceptual framework of financial management

COURSE CONTENTS

UNIT – I : BUSINESS FINANCE

Meaning, Nature, Scope, Objectives, Financial Goals, Profit Vs Wealth Maximization, Role of Financial Function of Business, Management and organization of finance, changing role of finance and finance manager, traditional and modern approach, time value of money, calculation of simple and compound interest, calculation of YTM.

UNIT – II : CAPITAL STRUCTURE

Optimum capital Structure, determinants of Capital structure, Financial Planning, Corporate securities-Equity shares, Preference shares, kinds, advantage and disadvantages of preference shares, stock exchange function, stock exchange operations, debentures, kinds Importance and limitations, cost of equity, cost of debenture, cost of preference share, retained earnings and weighted average cost of capital (WACC).

UNIT – III : CAPITALIZATION

Meaning, difference between capital and capitalization, estimation of capital requirements, theories of capitalization-Definitions, causes disadvantages and remedies to over capitalization and under capitalization. Selection of security mix, operating and financial leverage. EBIT, EPS analysis.

UNIT – IV : FINANCE FORECASTING

New instruments of Financing, hybrid debt instruments, their characteristics and benefits, Derivatives-Characteristics, forward and future contracts – participants and mechanism, options-Call and Put, Pricing of Options, Factors affecting Pricing of Options, Financial forecasting, benefits, techniques, external fund requirements, sustainable and internal growth rate.

Dividend Policies, Meaning, essentials of sound dividend policy, types, Walter, Gordon and Modigliani and Miller Model of Dividend.

UNIT – V : CASH FINANCING

Motives for holding cash, objectives, Factors, Determining cash needs, Cash budget, Cash financing, techniques Miller and OR cash Management model, capital expenditure decisions – capital budgeting, inventory and bill receivables management.

Suggested Readings :

1. Agrawal & Agrawal; Financial Management (Hindi)
2. Bhalia V.K.; Modern Working Capital Management, Anmol Pub. Delhi.
3. Brigham E.F., Gapenski L.C., and Ehrhardt M.C.: Financial Management – The and Practice : Harcourt College Publishers, Singapore.
4. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems: Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Financial Management : Vikas Publishing House, New Delhi.
6. Prasanna Chandra: Financial Management Theory and Practice: Tata McGraw Hill, New Delhi
7. Rao, Singh, Rao : Financial Management, Apex Publishing House, Udaipur.
8. Van Home J.C.: Fundamentals of Financial Management : Prentice Hall of India, New Delhi.
9. Van Home J.C.: Financial Management and policy, Prentice Hall of India, New Delhi

3.7.A INTERNATIONAL TRADE & FINANCE (Code No.3842- A))

Object

The objective of this course is to impart basic knowledge about structure and Mechanism of International trade & Finance.

COURSE CONTENTS

Unit – I

Need, Importance and problems of international trade, advantages and disadvantage of International trade, Free trade v/s protection trade, International Business environment.

Unit – II

Foreign Aid-Problems & Future prospects in Indian Economic Development, India's Foreign Trade- Introduction, Trends of Exports and Imports of India, Composition of India's Foreign Trade, Direction of India's Foreign Trade.

Unit – III

Balance of payment – Concept of BOT and BOP, Components, Importance, Causes of Disequilibrium and measures for correction.

Meaning of Foreign Exchange Types, Importance and determination of Foreign Exchange Rate, Fixed and Flexible Exchange rates- merits and demerits.

Unit – IV

International Institutions : IMF, IBRD, the World Bank and its affiliates, IFC and IDA, OECD, ASEAN, SEZ, SAFTA, NAFTA, EU, objectives, functions, organizations, achievements and short comings of all international financial institutions.

Unit – V

WTO – The world Trade organisation agreement on technical barriers to trade (TBT) criticism of WTO.

Suggested Readings :

1. Andley K.K.: Foreign Exchange Trade and Foreign Exchanges.
2. Ellsworth P.T.: International Economics
3. Francis Cheramilan: International Trade and Export Management.
4. Kindelberger C.T.: International Economics.
5. Kuppu Swami : ABC of Foreign Exchange
6. Lal, G.S.: Financing of foreign Trade and Foreign Exchange
7. Trivedi, I.V. & Sharma, M.K. : International Trade & Finance (Hindi)
8. Varghese, S.K.: Foreign Exchange and Financing of Foreign Trade

3.7.B FUNDAMENTALS OF INSURANCE (Code No. 3842- B)

Objective

This course enables the students to know the fundamentals of insurance.

COURSE CONTENTS

UNIT-I

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

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation.

UNIT-II

Procedure for Becoming an Agent: Prerequisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

UNIT-III

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

UNIT-IV

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

UNIT-V

Fundamentals/Principles of Life Insurance/Marine/Fire/Medical General Insurance: Contracts of various kinds; Insurable Interest.

Suggested Readings

1. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Mishra M.N: Insurance Principles and Practice; S.Chand and Co, New Delhi.
5. Mishra MN: Life Insurance Corporation of India, Vols 1, 11 & 111; Raj Books, Jaipur.
6. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.

3.7.C BUSINESS MATHEMATICS (Code No. 3842- C)

Objective

The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

COURSE CONTENTS

UNIT-I

Calculus (Problems and theorems involving trigonometrical ratios are not to be done). Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit function with the help of total differentials. Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint. Integration: Integration as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases; Consumers and producers surplus; Nature of Commodities Learning Curve; Leontiff Input-Output Model.

UNIT-II

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

UNIT-III

Linear Programming-Formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints, Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

UNIT-IV

Simplex Method - Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem.

UNIT-V

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

Suggested Readings

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

B.COM. (WITH FOREIGN TRADE SPECIALISATION) COURSE

The students shill study all the prescribed papers for B.Com. T.D.C. In addition the student has to opt two more papers of Foreign Trade in each year of B.Com.

FIRST YEAR

FT1.1 BASICS OF FOREIGN TRADE :

FT1.2 INDIA'S FOREIGN TRADE – I

SECOND YEAR

FT2.1 ELEMENTS OF EXPORT MARKETING
FT2.2 EXPORT FINANCE AND PROCEDURES

THIRD YEAR

FT3.1 CENTRAL EXCISE
FT3.2 CUSTOMS – PROCEDURE AND PRACTICE

FIRST YEAR

FT1.1 BASICS OF FOREIGN TRADE :

COURSE CONTENTS

UNIT – I

Definition of Foreign Trade, Composition of Foreign Trade, Theories of International Trade, Foreign Trade and Economic Development.

Foreign Capital, Collaboration of Multinational Corporations, Bilateral and Multinational Trade Agreements – their objectives and Advantage.

UNIT – II

Objectives of Trade Policy, Instruments of Trade Policy, Tariffs, Quantitative restrictions.

European Common Market (ECM) – Impact on India and ECM, SAARC.

UNIT – III

Foreign Exchange Management Act 2000 (FEMA) – Objectives, Salient Features, Difference in FERA and FEMA.

Balance of Trade and Balance of Payment, Fiscal Policy of India – Objects, Economics effects, Demerits of Policy.

UNIT – IV

Exchange Control and Exchange Rate Adjustments, Trade Blocks and Regional Economic Co-operation.

General Agreement of Trade & Tariff (GATT) – Duncle's Proposal – Salient Features, Global System of Tariff Preferences (GSTP) – Objectives, Principles.

UNIT – V

International Economic Institutions –

World Trade Organization (WTO) – World Trade Agreement (WTA), Advantages to developing countries with WTO, UNCTAD – Achievements & Success of UNCTAD, Failures of UNCTAD.

International Economic Institutions –

International Monetary Fund (IMF) & India, Disadvantages to India with IMF.

World Bank – Progress of World Bank operations, Classification of World Bank Working, World Bank India.

Suggested Readings :

1. Ellsworth P.T.: International Economics
2. Kinetherger C.P.: International Economics
3. Nayar Deepak : India's export policy
4. Verma M.L. : Foreign Trade Management in India

FT1.2 INDIA'S FOREIGN TRADE – I

COURSE CONTENTS

UNIT – I

Analysis of India's Foreign Trade, Growth, Trends, Composition and Direction.
India's Balance of Payments including invisibles.

UNIT – II

Assessment of Prospects – Products and Markets.
India's Trade Agreements.

UNIT – III

Salient Features of India's Export Import Policy.
Institutional setup for Export Promotion.

UNIT – IV

Export Assistance Measure.
Free Trade Zone and 100% EOUs.

UNIT – V

State Trading in India.
Sources and Analysis of Foreign Trade Statistics. E-Commerce

Suggested Readings :

1. Annual Reports of the Ministry of Commerce
2. Arora D.S. : International Business
3. Bhashyain S. : Export Promotion in India
4. Khanna Sri Ram : Export Marketing in India's New Manufacturer
5. Import and Export Policy 1992-97
6. Martin Wolf : India's Export

SECOND YEAR

FT2.1 ELEMENTS OF EXPORT MARKETING

COURSE CONTENTS

UNIT – I

Role of Export, Scope of export marketing and why should a firm export?
Selection of export products.

UNIT – II

Selecting export marketing.

Direct and indirect export.

UNIT – III

Role of Export house.

Channel selection and appointment of agency agreement, Payment of agency communication.

UNIT – IV

Promotion abroad, use of mailing lists, advertisement abroad.

Participation in trade fairs and exhibitions.

UNIT – V

Legal aspects of export contracts including INCO terms.

Arbitration and settlement of disputes, Marketing Mix Operation In international Marketing

Suggested Readings :

1. Gopal Raj : Export Management
2. Nabhi Publication : How To Export
3. Raghu Ram G and Rang Raj : Logistic And Supply Management.
4. Saxena Rajan: Marketing Management
5. Shrivastav P.K. : Marketing Management

FT2.2 EXPORT FINANCE AND PROCEDURES

COURSE CONTENTS

UNIT – I

Exports payment terms including letter of credits and their operations.

Pre-Shipment and Post-Shipment finance.

UNIT – II

Import finance and letter of credit and operations thereof.

Role of Bank in foreign trade finance

UNIT – III

ECGC Policy and filling claims.

International Finance – Definition?

UNIT – IV

Importance, Role of Foreign Stock Exchanges obtaining long term export credit form EXIm/Bank.

Costing and pricing for export

UNIT – V

International Capital Markets.

Foreign Exchange Rates, Exchange Fluctuations and obtaining forward cover.

Suggested Readings :

1. Apet P.G. : International Financial Management
2. Bhalla V.K. : International Financial Management
3. Madura : International Financial Management
4. Pandey I.M. : Financial Management
5. Shapiro Alan C. : Multinational Financial Management

THIRD YEAR

FT3.1 CENTRAL EXCISE

COURSE CONTENTS

UNIT – I

Clearance of excisable goods under physical control, self removal procedure, compounding scheme, clearance of non-excisable goods, removal of goods for home consumption, removal of goods for exports.

UNIT – II

Clearance under physical control, Preparation of tr 6 and depositing of duty, removal of excisable goods under CP=1

Removal of goods under compounded levy scheme.

Self removal procedure, record based control and production based control.

UNIT – III

Depositing of excise duty, Preparation of GP-I and maintenance of other records of removal like PLA, TG 23A.

Clearance of non-excisable goods from export, Export of excisable goods, excise concession in case of exports.

UNIT – IV

Types of exporters – Manufacturer exporter and merchant exporter.
Export of excisable goods under claim for rebate, export under bond and procedures.

UNIT – V

MODVAT, Salient features of MODVAT, International Trade in Services, International Business Ethics.

E-Business, FEMA, FERA.

Suggested Reading :

1. Blake and Sundaram : International Business Environment
2. Gururaj B.N. : Job work under Central Excise
3. Jain R.K.: Circulars & clarification under Excise & Customs
4. Kirt Palani V.H. : International Marketing
5. Paras Ram : Export What, Where and How
- 6.

FT3.2 CUSTOMS – PROCEDURE AND PRACTICE

COURSE CONTENTS

UNIT – I

Role of customs in international trade. Organization of customs in India administrative and operational authorities.

UNIT – II

Kinds of duties – basic, auxiliary, additional countervailing, basic of levy-advalorem, specific duties. Prohibition of exportation and importation of goods a provisions regarding notified and specified goods.

UNIT – III

Import of goods – Free import and restricted import;

- a. Types of restricted import prohibited goods, canalize goods, import against licensing;
- b. Types of import – import of cargo, import of persons, baggage, import of stores; import of cargo, import by land, sea or air route, import by post.

UNIT – IV

International Economic Co-operation : Foreign Investment: Foreign aid, technology transfer and international trade;

UNIT –V

Economic co-operation among developing countries; International trade in services; International migration of skilled and unskilled labour. H1B1 Visa, Foreign Direct Investment, Export Finance, Export Credit insurance.

Suggested Readings :

1. Foreign Trade Development and Regulation Act 1992 and Rules.
2. Government of India, Handbook of Import Export Procedures (Refer to the latest edition).
3. Gopal Raj : Export Management
4. Mithani, D.M. : International Economics : theory and Practice.
5. Varhney, Bhattacharay : Export Management.