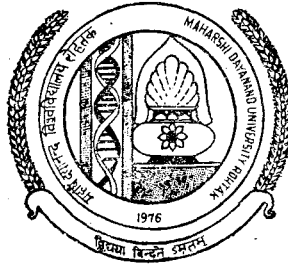


# Maharshi Dayanand University Rohtak



## Ordinances, Syllabus and Courses of Reading for B. Com. Part-III Examination

Session—~~1999-2000~~

201-2000

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**Available from :**

Deputy Registrar (Publication)  
Maharshi Dayanand University  
Rohtak-124 001 (Haryana)

**Price :**

At the Counter : Rs. 50/-  
By Regd. Parcel : Rs. 75/-  
By Ordinary Post : Rs. 60/-

**ORDINANCE : B.A./B.Sc./B.Com./B.Sc.(Home Science)  
EXAMINATIONS**

1. The duration of the course of instruction for the B.A./ B.Sc./ B.Com./ B.Sc. (Home Science) shall be three years and the examination shall be held in three parts. Part-I examination shall be held at the end of 1st year, Part-II examination at the end of 2nd year and Part-III examination at the end of 3rd year. The examination in Part-I and Part-II shall be held once a year ordinarily in the month of April on such dates as may be fixed by the Vice-Chancellor.

The examination in Part-III shall be held twice a year ordinarily in the month of April and September on such dates as may be fixed by the Vice-Chancellor.

2. The date of commencement of the examination as well as the last date for the receipt of examination forms and fee as fixed by the Vice-Chancellor, shall be notified by the Registrar/Controller of Examinations to all the colleges admitted to the privileges of the University.
3. A candidate's admission form and fee may be accepted after the last date of payment of late fee of Rs. 105/- up to the period notified by the University.
4. No one shall be eligible to join the first year (Part-I) class of B.A./B.Sc./B.Com./B.Sc. (Home Science) unless:-
  - i) he/she has passed one of the following examinations with 33% marks in aggregate for admission to B.A. Part-I, 35% for admission to B.Sc. (Home Science) Part-I, 40% for admission to B.Com. Part-I and 45% for admission to B.Sc. Part-I.
  - a) Senior Secondary Certificate Examination of Haryana Education Board, Bhiwani.

OR

- b) B.A./B.Sc. (Home Science) Part-I examination under old scheme of this University.

OR

- c) Diploma in Pharmacy Course, (for B.A./B.Sc.-I only)

- d) Any other examination recognised by the Academic Council as equivalent to (a) or (b) or (c) above.

*Note:1. The candidate seeking admission to B.Sc. (Non-Medical Group) Part-I should have passed the above examination with English, Physics, Chemistry and Mathematics and those seeking admission to B.Sc. (Medical Group) Part-I should have passed the above examination with English, Physics, Chemistry and Biology.*

2. *The admission to B.Sc. (Home Science) Course shall be open to Women candidates only.*
3. *If a candidate of another Board did not pass in the subject of English at 10+2 level, he/she may be allowed provisionally to join the B.A./B.Sc./B.Com./B.Sc. (Home Science) Part-I class as the case may be under new scheme of this University subject to his/her qualifying in the subject of English of 10+2 examination at the Supplementary Examination of the same year or in the next annual examination held in March from the Board concerned. Such a candidate shall have to furnish to the University proof of his/her having cleared the subject of English, before the declaration of result of B.A./B.Sc./B.Com./B.Sc. (Home Science) Part-I examination failing which his/her result of B.A./B.Sc./B.Com./B.Sc. (Home Science) Part-I examination shall be withheld.*
5. No one shall be eligible to join the second year (Part-II) class of B.A./B.Sc./B.Com./B.Sc. (Home Science) course unless he/she has passed:
  - a) B.A./B.Sc./B.Com./B.Sc.(Home Science) Part-I examination as the case may be, under new scheme of this University.

OR

- b) B.A./B.Sc./B.Com./B.Sc. (Home Science) Part-II examination as the case may be, under old scheme of this University.

OR

- c) an examination recognised as equivalent to (a) or (b) above.

A student who wishes to seek admission/migration to Part-II Course after passing the Senior Secondary Certificate Examination under (10+2 system) or an examination recognised as equivalent thereto and also after having passed the Ist year examination of any statutory University, recognised by this University as equivalent to Ist year examination of this University under new scheme may be allowed to do so provided, that he/she has secured 33% or 40% or 45% or 35% marks, as the case may be in aggregate of the Senior-Secondary Certificate Examination or of any equivalent examination and the minimum percentage of marks in the Ist year examination of the degree course equivalent to the percentage of marks as laid down in Clause-16.

6. A person who has passed one of the following examinations shall be eligible to join III year (i.e. Part-III) class of B.A./B.Sc./B.Com./B.Sc.(Home-Science) course:

- a) B.A./B.Sc./B.Com./B.Sc. (Home-Science) Part-II examination as the case may be, under new scheme of this University.
- b) B.A./B.Sc./B.Com./B.Sc. (Home-Science) Part-II examination as the case may be, under scheme of other statutory Universities. Provided that the subjects offered for B.A./B.Sc./B.Com./B.Sc. (Home-Science) Part-II were the same as are available at this University and the syllabi were not materially different.

In case the subject/paper offered for the B.A./B.Sc./B.Com./B.Sc. (Home-Science) Part-II were not the same as are available at this University, the candidate may be given exemption in the Part-III for the subject(s)/paper(s) already studied/passed by the student and the subject(s)/paper(s) which the candidate has not studied/passed in Part-I & II shall have to be Studied/Passed alongwith remaining subject(s)/paper(s) of Part-III.

7. The examination in Part-I,II, & III shall be open to a student who :-
- a) has passed not less than one academic year previously the requisite examination as laid down in Clause-4, 5 & 6 above.

In case of a candidate who passed the requisite exam. under the rule relating to compartment the period of one academic year shall be counted from the examination in which he/she is first placed under compartment.

- 7.(a) A candidate who is placed under compartment in one subject only in 10+2 examination of the Board of School Education Haryana, Bhiwani or of any other Board/University recognised by this University may be allowed provisionally to read for TDC-I exam. and to clear the compartment subject in two consecutive chances. If he/she fails to produce/submit the proof of having passed the compartment subject even at the second chance to be held simultaneously with TDC-I exam. his/her candidaure/result for the TDC-I exam. shall stand automatically cancelled.

Provided that a candidate who joins Part-I of B.A., B.Sc. (Home-Science), B.Com., B.Sc., as the case may be must have obtained atleast 33%, 35%, 40%, 45% marks respectively in the aggregate (by adding minimum qualifying marks in the compartmental subject) in the Sr. Secondary Certificate Examination (+2 Examination) or an examination recognised equivalent thereto.

A candidate who is placed under compartment / re-appear in upto 50% subject in TDC-I exam. of this University may be allowed promotion to TDC-II, Similarly, a candidate who is placed under compartment/re-appear in upto 50% subjects TDC-II examination of this University may be allowed promotion to TDC-III. Two additional consecutive chances for each of three parts of TDC Exam. shall be admissible for passing/clearing compartment this is however, subject to Clause 9.2.

- A:
- b) has his/her name submitted to the Controller of Examinations by the Principal of the College he/she has most recently attended and produces the following certificates signed by the Principal of that college.
- i) of having remained on the rolls of a recognised college for the academic year preceding the exam;
  - ii) of having satisfactorily performed the work of his/her class;
  - iii) of having attended not less than :
    1. 75% of the full course of lectures delivered to his/her class in each of the subjects offered, (the course to be counted from the date of admission upto the last date when the classes break up for preparatory holidays, viz. 21 working days before the commencement of the examination); and
    2. 75% of the periods assigned to Practical Work in each of the Science subject or Psychology or in the case of Geography Map Work and Practical (the minimum number of periods of Practical Work and in the case of Geography Map Work and Practical required to be arranged by each college shall not be less than 40% in each subject).
  - iv) of having obtained not less than 25% marks in the aggregate of all the subjects in the result of half yearly house examination held in November/December with 100 marks for each subject.
- 8.a) A student who is unable to appear in the annual examination due to shortage in attendance and has complied with the requirement in Clause-7 (b) (iv) above may be exempted from this requirement while taking the examination in the following year as an ex-student in terms of Clause 9.1.
- b) A student who has completed the required percentage of lectures but has failed to comply with the requirements in Clause-7(b) (iv) may be allowed on the recommendation of Principal of the College concerned to appear as an ex-student in the following year.

- 9.1. A student who has completed the prescribed course of instruction in recognised college for-I, II, III Examination, but does not appear in it or, having appeared fails, may be allowed on the recommendation of the Principal of the College concerned, to appear in the examination as an ex-student without attending a fresh course of instruction. This is however, subject to Clause 9.2 below.
- 9.2 The period of passing TDC Final year examination shall be 6 years from the year of joining the TDC-I for the first time i.e. within six academic years.
10. A candidate who re-appears in B.A. Part-I examination as an ex-student (in full subjects) may change one of his subjects.
11. The amount of examination fee to be paid by a candidate for each part shall be as under :

	B.A.Part-I ,II & III	B.Sc.Part-I ,II & III	B.Sc.(Home Science) III	B.Com. Part-I,II & III
College Candidates	Rs. 90/-	Rs. 110/-	Rs. 90/-	Rs. 90/-
Ex-Students	Rs. 100/-	Rs. 120/-	Rs. 110/-	Rs. 110/-

A candidate taking up a subject which includes a practical examination shall pay an additional fee of Rs. 10/- per subject.

12. i) The medium of instruction shall be Hindi/English.
- ii) The question papers will be set in :
- Hindi in case of Sanskrit.
  - the language concerned in case of other languages.
  - in both Hindi and English in case of other subjects.
- iii) The candidates shall write their answer in :
- the language concerned in case of English and Modern Indian and Oriental Language except Sanskrit in which case the answer may be written in Hindi; and

- b) Hindi, English, Punjabi or Urdu in case of other subjects.
- 13.1 The examination shall be held according to the Syllabus prescribed by the Academic Council. A candidate who fails in an examination, or having been eligible fails to appear in an examination shall unless approved otherwise by the Academic Council take the examination as an ex-student according to the Syllabus prescribed by University for regular students appearing for that examination, provided that the Syllabus for the candidates for the compartment/Re-appear examination to be held in September/April as the case may be shall be the same as was in force for the regular student in the last Annual Examination.
- 13.2 A candidate for B.A. Examination shall take up English and Hindi/Punjabi/Sanskrit/Urdu as compulsory subjects and two elective subjects in each of three parts. Two elective subjects may be selected from the subjects prescribed for the examination as per syllabus, subject to the following :
- a) A candidate shall offer Military Science if he is a regular student.
  - b) A candidate shall offer Statistics if he/she offers it alongwith Mathematics/Computer Applications.
  - c) Every candidate shall offer Hindi either as a compulsory subject or as an elective subject.
  - d) Language offered as compulsory subject cannot be offered as an elective subject.
  - e) A candidate shall offer Computer Application with Math., Statistics for B.A. only.
- 13.3 A candidate for B.Sc. examination shall offer one paper of English in the Ist year and one paper of Hindi/Punjabi/Sanskrit/Urdu in the 2nd year. In addition he/she shall be required to offer the subjects of B.Sc. as the case may be, according to the scheme of examination and syllabus approved by the Academic Council.
- 13.4 A candidate for B.Com. examination shall offer the papers according to the scheme of examination and the syllabus approved by the Academic Council.



13.5 A candidate for B.Sc. (Home Science) examination shall offer one paper of English in the 2nd year and the subject of B.Sc. (Home Science) in the 1st year, 2nd year and 3rd year, according to the scheme of examination and the syllabus approved by the Academic Council.

*Note : A candidate coming from a Non-Hindi speaking area shall if, he/she did not offer Hindi/Punjabi/Sanskrit/Urdu in the examination qualifying for admission, offer in lieu of compulsory Hindi/punjabi/Sanskrit/Urdu, the subject of Additional English which shall carry the same marks as for Hindi/Punjabi/Sanskrit/Urdu.*

14. College students offering a U.G.C. Scheme of restructured/vocational courses, shall be required to take up the combination of traditional and compulsory subjects in each of the TDC Part-I,II & III as mentioned against each course in the Scheme of Examination.

15. The minimum number of marks required to pass the examination shall be 35% in each subject in case of B.A./B.Sc./B.Sc. (Home Science) examination. 35% marks in each paper in case of B.Com. examination. Provided that in a subject in which there is a practical examination, this percentage shall be required separately in written and practical parts (including map work in case of Geography) of the examination. (A candidate of the University who fails in theory or practical or both parts of subject may be allowed to re-appear/compartment in the theory or practical or both parts, as the case may be of that subject).

16. The successful candidates shall be classified in three divisions as under :-

- i) those who obtain 60% or more of the aggregate number of marks in all the subjects including the compulsory subjects in Part-I,II & III Examination taken together shall be placed in the First Division.
- ii) those who obtain less than 60% but not less than 50% marks in all the subjects' including the Compulsory subjects in Part-I, II and III examinations taken together, shall be placed in the Second Division.

- iii) those who obtain below 50% marks in all the subjects including the Compulsory subjects in Part-I, II and III examination taken together, shall be placed in the Third Division.

A student who has passed B.A./B.Sc./B.Com./B.Sc. (Home Science) Part-I and or Part-II examination under new scheme from other University, the marks obtained in B.A./B.Sc./B.Com./B.Sc. (Home-Science) Part-I and/or Part-II shall be counted towards division of successful candidates at Part-III examination by increasing or decreasing the marks obtained in accordance with the maximum marks prescribed for Part-I and II by the M.D. University, Rohtak.

17. A candidate while appearing in the supplementary examination or the next Annual Examination shall be required to pay examination fee as for the whole examination and shall not be eligible for a scholarship, a prize or a medal.
18. Six weeks after the termination of the examination or as soon thereafter as is possible the Registrar/Controller of Examinations shall publish a list of successful candidates. Each successful candidate of B.A./B.Sc./B.Com./B.Sc. (Home Science) Part-III examination shall be awarded a degree mentioning the division.
19. A candidate :-
- i) who has passed B.A./B.Sc. Examination of this University;
  - ii) who resides within the territorial jurisdiction of this University and has passed an examination declared equivalent to the B.A./B.Sc. examination of this University may appear in a subsequent B.A./B.Sc. examination in additional subjects prescribed for the examination except the subject in which he/she has already passed the examination.
  - iii) A candidate appearing under this Clause shall sit for Part-I and Part-II in annual examination and for Part-III in supplementary examination. Such a candidate shall apply on one examination form available at Rs. 125/-. In case, he/she fails in Part-I/II/III he/she may appear in the immediate next annual examination. Such a candidate

shall submit one examination form for Part-I and II or Part-I,II,III (in case of failure). In case, he/she fails to pass any of the Part(s) in next annual examination, he/she shall appear in all the Parts denovo. Provided that if the candidate is appearing in the subject(s) involving practical, he/she shall study in a college admitted to the privileges of this University for Part-I, II & III classes and submit a certificate from the Principal for having completed the prescribed course of lectures, one month before the commencement of examination. However a candidate who has passed B.Sc. examination may appear in subsequent examination in additional subject of Hindi (Elective) of B.A. (pass course) and a candidate who has Passed B.Com. examination may appear in an additional subject of Hindi (Elective) and Mathematics in subsequent examinations of B.A. (Pass Course).

iv) The minimum marks required to pass in each subject shall be 35% in theory and practical separately.

20.i) The candidates who have passed the B.A./B.Sc./B.Com./B.Sc. (Home-Science) examination in the second or third division be allowed to reappear in one or more subject(s)/in theory papers only of the Part-I, II and Part-III examinations for improvement of division. The candidate may also be allowed to improve their score of marks upto 45% in the same manner. However, for improvement of division from III to II and II to I as well as improvement of score of marks upto 45% only one chance shall be allowed. Such a candidate, after his/her passing the B.A./B.Sc./B.Com./B.Sc.(Home Science) in the annual examination held in April/May shall appear for Part-III in the immediate supplementary examination and Part-I and/or Part-II in April/May next. His/her result of improvement of Part-III supplementary examination shall be finalized by taking into consideration the marks obtained by him/her in Part-I and/or Part-II in April/May next. Provided that the result of the said Part-III supplementary examination shall be declared if the candidate had furnished undertaking at the time of submission of examination admission form to the effect that he/she is not interested in the improvement of Part-I & II. Like-wise a candidate passing his/her Part-III in

September of the following calendar year. However, if such candidate gives an undertaking at the time of submission of examination admission form of Part-I and/or Part-II for improvement in the next annual examination that he/she is not interested in improvement of Part-III, his/her result of improvement shall be finalized on the basis of Part-I and II.

ii) The higher score in the paper(s)/subject(s) in which he/she re-appears for improvement will be taken into account towards the final result and the marks already obtained by the candidate in the paper/subject(s) in which he/she has not opted to improve his/her result shall be carried forward. In case the candidate does not improve the division his/her result shall be declared as Previous Result Stands.

21.1) In order to provide opportunity for women candidates who have already passed B.A. examination of this University with Home-Science as a subject to join the M.Sc. (Home-Science) Course an examination of B.Sc. standard in the following subjects shall ordinarily be held once a year in the month of April on a date fixed by the Vice-Chancellor:-

- a) Nutrition and Foods.
- b) Textiles and Clothing
- c) Art and Everyday Life
- d) Home-Management
- e) Biology
- f) Psychology and Human Relationship
- g) Household Chemistry
- h) Sociology
- i) Principles of Economics

2) Every candidate for this examination shall be required to produce the following certificates signed by the Head of a College recognised for B.Sc. Home-Science course:-

- a) of having attended not less than 75% of the lectures delivered to the class in theory and practical of each subject during the academic year preceding the exam.
  - b) of having completed the sessional work in each subject prescribed in Clause-21(1).
- 3) The last date for receipt of admission forms and fees shall be the same as for the B.Sc. Home-Science examination. The amount of admission fee to be paid by a candidate shall be Rs.110/- and additional fee of Rs.10/- per practical subject. Every candidate shall be examined according to the syllabus prescribed for these subjects by the Academic Council.
  - 4) The Minimum number of marks required to pass the examination shall be 40% in each theory and practical examination separately.
  - 5) Candidates who obtained pass marks in all the subjects shall be admitted to the Degree of B.Sc. Home-Science and shall be eligible to join the M.Sc. Home-Science Course.
22. Notwithstanding the integrated nature of the B.A./B.Sc./ B.Com./ B.Sc./ (Home-Science) Course which is spread over more than one academic year, the Ordinance in force at the time a student joins course shall hold good only for the examination(s) held during or at the end of the academic year and nothing in these Ordinances shall be deemed to debar the University from amending the Ordinances subsequently and the amended Ordinances, if any, shall apply to all students whether old or new.

**Syllabus & Scheme of Examinations for B Com Part III  
1999-2000**

Paper No.	Name of Paper	Time	M.M.
I.	Cost Accounting	3 Hours	100
II.	Income Tax Law & Practice	3 Hours	100
III.	Indian Economic Development and Policy	3 Hours	100
IV.	Management Accounting & Financial Management	3 Hours	100
V.	Auditing	3 Hours	100
VI.	Any one of the following papers		
	i) Co-operation in India	3 Hours	100
	ii) Marketing Management	3 Hours	100
	iii) Law and Practice of Banking in India	3 Hours	100
	iv) Management of Agriculture	3 Hours	100
	v) Computer Applications-III	3 Hours	100
	Data Base Mgt. and d BASE III		

**Syllabus & Courses of Reading**

**Paper-I : Cost Accounting** Max. Marks : 100  
Time : 3 Hours

**Note :** Atleast ten questions shall be set in the question paper with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting atleast one question but not more than two from each unit.

**UNIT-I**

- (a) Cost Accountancy-Meaning, nature and scope, Financial Accounting Vs. Cost Accounting Objectives, Importance, Limitations techniques.
- (b) Analysis of Cost-Cost centre, elements of cost, components of total cost, classification of costs, Unit costing (including tender price) and operating cost.
- (c) Material Control-purchasing, receiving, inspection and storage, pricing of material issues, stock audit, material issues.
- (d) Control of labour costs personnel department, engineering and works study department, time-keeping department, pay master's department, cost accounting department, methods of wage payment.

**UNIT-II**

- (a) Overheads-classification, distributions of factory office, selling and distribution overheads (Including machine hour rate).
- (b) Job and contract costing.
- (c) Process costing.
- (d) Reconciliation of Cost and Financial Accounts.
- (e) A brief overview of Cost Audit and Costing reporting.

**UNIT-III**

- (a) Marginal Costing and break-even analysis segregation of semi-variable overheads, contribution, P/V Ratio, break even point and break even charts, advantages, limitation and application
- (b) Budgetary Control-Meaning, advantages, limitations, steps, types of budgets : sales and cash, flexible budget.
- (c) Standard Costing and variance analysis-material, labour, variance.

**Paper II : Income Tax Law and Practice**

Max. Marks : 100

Time : 3 Hours

**Note :** At least ten questions shall be set in the question Paper, with minimum of three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

**Unit-I Definitions :** Agricultural Income, Previous year, Assessment year, Assessee, Person, Casual Income Total Income, Residence of assessee and incidence of Tax liability Income exempted from tax : Income under the head salary, house property business and profession (including depreciation allowance and investment allowance etc ) capital gains and other sources.

**Unit-II Deduction from gross total income, set-off and carry forward of losses, Aggregation of incomes. Assessment of individuals, Hindu undivided families, and Firms (including computation of tax.)**

**Unit-III. Income Tax Administration :** Income Tax Authorities, Assessment procedure, Recovery and refund of tax, appeals and revision, penalties and prosecutions.

**NOTE :** Due weightage should be given to theory portion.

**Paper-III Indian Economic Development and Policy**

Max Marks : 100

Time : 3 Hours

**Note :** Atleast ten questions shall be set in the question paper with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting atleast one question but not more than two from each unit.

**UNIT-I**

Developed and developing Countries : their definition and characteristics : Impediments to economic growth of India and measure of economic growth : vicious circle of poverty; planning for Economic growth in India; Logic and need for planning formulation and financing of Five Year Plans : approach, strategy and objectives of different Five Year Plans with emphasis on the current Five Year Plan : an aggregate review of the Country's accomplishment made in Five Year Plans in India, Human Resource Management : Trends in India's population and their relationship with the development and socio-economic changes since 1951, Family Planning Policy and Programme-A critical evaluation.

**UNIT-II**

**National Income :** Overview of the changes and sectoral composition of India's National Income since 1951; Problem of unequal distribution of income and the concentration of wealth-its remedial course: Agriculture; its significance in the growth of country's economy; Development of agriculture in the planned era; Chief problems in the growth of agriculture sector; measures taken and a critical review of their impact with special reference to the State of Haryana; Industrial Policy; Industrial Policy of India since 1948; Industrial Licensing Policy; Industries Development and Regulation Act, 1951; Monopolies and Restrictive Trade Practices Act-its main provisions.

**UNIT-III**

Industrial Growth and Major Indian Industries : India's Industrial development through the Plans. Public Enterprises



**Rationale and growth of public sector enterprises in India: Different forms of public enterprises; Major problems faced by public sector enterprises; Small Scale and tiny Industries; their definitions, significance and contribution to the growth and in resolving the unemployment problem in India : Main problems faced by these industries and remedial measures (this topic may be dealt with special reference to the State of Haryana) Salient features of Environmental Protection Act.**

**Paper-IV Management Accounting and Financial Management**

**M.M. : 100**

**Time : 3 Hrs.**

**Note :** Atleast ten questions shall be set in the question paper with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting atleast one question but more than two from each unit.

**UNIT-I**

**Definition and nature of Management Accounting and Financial Management; Chief Finance Functions; objectives of Financial Management; Short term and long term financial planning, over capitalization and under capitalization; Capital Structure; Concept, significance factors, lizoptimum capital structure (excluding capital structure theories); Capital gearing; Sources of short-term and long-term financing.**

**UNIT-II**

**Study of Financial statements; vertical forms Relationship between items in Balance Sheet and Profit and Loss Accounts Interpretation and analysis of financial data; Ratio; Analysis restricted to :**

- a) **Balance Sheet Ratios, Current Ratio, Liquidity Ratio, Proprietary Ratio, capital gearing or Debt-equity Ratio.**
- b) **Revenue Statement Ratio-Gross Profit Ratio, Operating Ratio, Expenses Ratio, Net Profit Ratio, Stock Turn over Ratio.**
- c) **Comp. site Ratios-Return on capital employed, Return on proprietors funds, Return on Equity. Capital Turn-over of Debtors, Different modes of Expressing Ratios i.e. Rate, Percentage etc., Interpretations and analysis of different accounting Ratios; Limitations of the use of Ratios.**

- d) **Investment Decisions; Meaning and importance of capital budgeting; Method for appraisal of investment proposals excluding risk and uncertainty (only simple practical problems be covered).**

### **UNIT-III**

**Dividend Policy : Meaning and types of dividend policy importance of dividend policy, important determinants of dividend policy.**

**Working capital concept, estimating working capital requirements and management of working capital including cash, receivables and inventories. Fund Flows Statement, Cash Flows Statement.**

**Note : Due Weightage should be given to theory portion.**

**Paper-V**

**Auditing**

**Max. Marks : 100**

**Time : 3 Hours**

**Note : Atleast ten questions shall be set in the question paper with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting atleast one question but not more than two from each unit.**

### **UNIT-I**

**Audit & Audit Process :**

- a) **Audit-the attest function, Meaning, importance, Objects and various classes of Audit.**
- b) **Audit Process-Internal Control; Internal Audit and Internal Check, Planning the Audit; Audit Programme; Evidence and working papers : Audit Sampling.**
- c) **Audit Procedure-Routine Checking; Vouching Verification and valuation of Assets and Liabilities.**

### **UNIT-II**

**Audit of Limited Companies & Public Undertakings : Qualification and Appointment of Company Auditors; Their Powers, Duties and Liabilities; Audit of Share Capital and Debentures; Share Transfers and Managerial Remuneration; Depreciation and Reserves : Divisible Profits and Dividend Audit of Public Undertakings.**

### UNIT-III

#### Audit of Specialised Units :

- a) Special Features of Audit of Banking Companies : Educational Institutions and Co-operative Societies.
- b) Investigation : Meaning, Difference between Auditing and Investigation and Various Classes of Investigation.
- c) Audit Reports-Clean and Qualified Reports.
- d) A Brief Overview of Management Audit.

#### Paper-VI (Optional) (i) Cooperation in India

M.M. : 100

Time : 3 Hrs.

**Note :** At least ten questions shall be set in the question paper, with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all selecting atleast one question but not more than two from each unit.

### UNIT-I

Meaning and basic principles of Cooperation; Genesis and Features of growth of Cooperative Movement in India, Structure of Co-operative Institution in India : their Macro development through the different Five Year Plans of the Country; Co-operative Credit Institutions : Primary Credit Societies, Central Co-operative Banks and State Co-operative Banks : Their establishments, objective, functions, progress, presents position and problems.

### UNIT-II

Land Development Bank : Primary and Central Land Development Banks : Purpose of establishment, main operations, present position and problems, objective, functions progress and problems of farming, marketing, processing and consumer cooperatives (including Super Markets), Better living Societies, Industrial Cooperatives; and Transport co-operatives Aims, operations, present position and problems.

**UNIT-III**

**State and Cooperation in India :** Govt. of India's role in promoting and regulating the Movement Department and Ministries at State and Union levels; Reserve Bank of India's assistance to the Co-operative Credit Institutions; Cooperative Education and Training for the different levels of personnel including an evolution of the existing facilities. Appraisal of Cooperative Movement in India : An overall critical review; Measures to strengthen and vitalise the movement; Future of the Movement; Co-operative Ideal Co-operation as a balancing force between public and private sector; Cooperative and Capitalism, Socialism and Communism.

**Paper-VI Optional (ii) Marketing Management**

Max. Marks : 100

Time : 3 Hours

**Note :** Atleast ten questions shall be set in the question paper with minimum of three questions from each unit. The candidate shall be required to attempt five questions in all, selecting atleast one question but not more than two from each unit.

**UNIT I**

**Introduction :** Nature and Scope of Marketing; Functions of Marketing : Marketing Concept; Market segmentation and Marketing Mix : Meaning, importance and base for segmentation; Concept of Marketing Mix; Buyer behaviour : Importance and difficulties in understanding buyer behaviours; Determinants of buyer behaviour; Salient features of Consumer Protection Act.

**UNIT-II**

**Product Planning Development :** Meaning of Product; Classification of Products : Importance of product innovation; Development of new products; Product Line policies and strategies; Product Line and Product Mix; Concept of product Life cycle; Branding, packaging and Labelling; Pricing Objectives and Price Determination : Meaning and importance of Pricing; Pricing objectives and pricing policies; Procedure for price determination.

**UNIT-III**

Advertising : Importance of advertising: Communication process in advertising: Objective of advertising: Planning and Advertising Campaign; Advertisement Copy: Evaluating Advertising Effectiveness; Personal Selling: Determining the personal selling Strategy; Determining the kind of sales force needed, Managing, the sales force; Supervising and Controlling Salesmen, Distribution; Types of distribution Channels; Selecting Distribution Channels; Managing Physical Distribution.

**Paper-VI (Optional) (iii) Law and Practice of Banking in India**

Max. Marks : 100

Time : 3 Hours

**Note :** At least ten questions shall be set in the question paper, with minimum of three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

**Unit-I** Banking Regulation Act, 1949 and Reserve Bank of India Act, 1934: Their main provisions; Organisation of Banks: Unit and Branch Banking Negotiability and Transferability: The terms defined and characteristics highlighted. Negotiable instruments according to Indian Negotiable Instrument Act; Definition and distinguishing features of Cheque, Bills of Exchange, Promissory Notes and Hundis; Banker and Customer; Their definitions and relationship between Banker and Customer-both general and special relationship.

**Unit-II** Bank Accounts : Various types of Bank account, the procedure of their opening and conduct; treatment of special classes of customers; closing of an account Cheques: Forms endorsements, crossing of cheques forgery and; alteration general principles governing honour of cheques conditions under which banker's authority to pay cheques is terminated; Statutory Protection granted to the paying and collecting Banker Bills of exchange: Forms, endorsement acceptance: Noting and protesting, discharge and discounting of bills.

**Unit-III Banker's Credit.** Traveller's letters of credit; circular-notes; bank drafts, pay order confirmed and unconfirmed banker's credit. documentary credit; revolving credit; employment of Bank's funds: Important factors governing cash reserves Statutory provisions regarding liquid assets; Profitable uses of funds; Call loans investment in securities, cash credit, over drafts and loans; banker's lien. Pledge, mortgage, hypothecation; banker's security, for advances; advances against marketable securities, goods and documents of title of goods, real property, guarantees, life insurance policies; unsecured advances; bank balance sheet and accounts; Law regarding the preparation of bank's balance sheet; various types of Account Books and their uses.

**Paper-VI (Optional) (iv) : Management of Agriculture**

Max. Marks : 100

Time : 3 hrs.

**Note :** At least ten questions shall be set in the question paper with minimum three questions from each unit. The candidates shall be required to attempt five questions in all selecting atleast one question from each but not more than two from each unit.

**Unit-I** Role of agriculture in economic development with special reference to India and the study of Haryana. Farming as Business : Method of Farming; managing the farms for better resource allocation; appraisal of agriculture project economic principles of agricultural production; Farm Management and Basic Production Relationship.

**Unit-II** Consolidation of holdings; agrarian reforms in India; Mechanization of agriculture; Education and training the farmers for transforming agriculture; Agriculture Price Policies; terms of trade between agriculture and Industry.

**Unit-III** International trade in international commodities; Trends problems and remedial measures; marketing of agriculture produce and inputs; Problems and measures to

resolve them. Agriculture Finance : Nature of the problem and the different organised and unorganised sources, Risk aversion, through agricultural insurance; A detailed study of the problem and management of Coffee, Sugar and Tea Industries.

**Paper VI. Optional (v) Computer Applications-III Marks : 50**

**Time : 3 hrs.**

**Database Management and d-BASE-III +**

**THEORY**

**Note :** Ten questions shall be set in the question paper with five questions from each section. The candidates shall be required to attempt five questions in all selecting atleast two questions from each section.

**Section-I**

**(5 questions)**

**Introduction to Database :**

What is a database? Problems with Manual Databases, Objectives of database, Using computers for Database. What is Database file, Record and Field, Popular Database Management Systems.

**Introduction to d-BASE-III +**

What is d-BASE III + Loading d-BASE III +, Opening Screen ASSIST Mode, Creating a database, Entering data, Listing contents of database file, Listing Selected fields. Searching with LIST, Getting help with ASSIST, Dot Prompt Mode, More options with LIST, Adding more records with APPEND, Using SET commands, Features of CREATE, Other Field Types, Quitting d-BASE III +

Viewing and Editing Data; Modify structure, Memo Field and File utilities; Sorting and Indexing Database; Printing Reports and Labels; Memory Variables, Time and Date Functions and Function Keys.

**Section-II**

**(5 questions)**

**Command Files :**

What is command file? Creating a Command file, Running it, Programming in dBASE III +; DO WHILE - ENDDO; Editing Command File, Adding Comments to Executable Commands.

**Programming with d-BASE III + :**

Using with dBASE III+ in Interactive way, Making Decisions with IF-ENDIF, Compact IF Function--IIF ( ), DO CASE-ENDCASE, Executing commands from other files, Macro substitution.

Mathematical Commands and Other Functions; Multiple database files; Designing Custom Screens; Error conditions and Program Debugging Aids

**PRACTICAL**

Marks : 50

Time : 4 hrs.

**Programming in d BASE III+**

**COMPUTER APPLICATIONS**

**VOCATIONAL COURSE**

**SCHEME OF EXAMINATION**

A student opting for the above said course will be required to take four papers each in all the three years of B.Com. The syllabi of these papers shall be common to the existing syllabi of B.Com. Part-I, II & III. These four papers will be as under :-

**B.Com.-I Year**

1. Communication Skills
2. Financial Accounting
3. Business Mathematics and Statistics
4. Business Management

**B.Com.-II Year**

1. Mercantile Law
2. Company Law & Secretarial Practice
3. Business Statistics
4. Higher Accountancy

**B.Com.-III Year**

1. Cost Accounting
2. Income Tax Law and Practice
3. Indian Economic Development & Policy.
4. Management Accounting & Financial Management

In addition to the above mentioned four papers in each of the year, every student who has opted for the above said course shall have to pass the following papers in the vocational area of Computer Applications in B.Com. Part-I, II & III. The



distribution of marks of these papers is also mentioned here under :-

### B. Com. Part-I

Paper No	Title of paper	Max. Marks	Time
Paper CA-I	Computer Fundamentals & Introduction to IBM PC	70	3 Hrs.
Paper CA-II	Operating Systems and Business Data Processing	70	3 Hrs.
Practical Examination	Ist Sitting	15	4 Hrs.
	2nd Sitting	15	4 Hrs.
On the Job Training Report		30	4 weeks duration

### B. Com. Part-II

Paper CA-III	Data Base Management	70	3 Hrs.
Paper-IV	Structured Programming & Computer Graphics	70	3 Hrs.
Practical Examination	Ist Sitting	15	4 Hrs.
	2nd Sitting	15	4 Hrs.
On the job Training Report		30	4 weeks duration

### B. Com. Part-III

Paper CA-V	Computer Aided Drafting & Advanced Topics in Computer Theory	70	3 hours
Paper CA-VI	Project Report (Last date for submission of Project Report will be Ist March of the academic year concerned).	100	
Practical Examination :		30	4 hours

The duration of this vocational course shall be three academic years. The candidates shall be issued B. Com. (Pass)

degree with Computer Applications. They shall be eligible to get admission in M. Com. and other Post-graduate classes after passing the said course just like other B.Com. students.

**B.A./B.Com. (Computer Applications) Part-III  
(Vocational Course)**

**Paper CA-V Computer Aided Drafting &  
Advanced Topic in Computers**

Max. Marks : 70 (B.Com.)  
35 (B.A.)  
Time : 3 Hrs.

Note : Examiner should set five questions from each section, making a total of ten questions covering the entire syllabus. Candidates are required to attempt any five questions selecting two questions from each section.

**Section : A**

Introduction of AUTOCAD (Release 12). Advanced features of this package. Drawing the plan of a building using AUTOCAD. Analysis features of Autocad.

**Section : B**

Computer animation Artificial intelligence. Dedicated computers. ATMS. Data encryption. Data communication and networking.

Note : Course to be modified every year to take care of the latest developments. Visits to computer industry.

**Paper CA-VI Project Report\*\* Max. Marks : 100 (B.Com.)  
50 (B.A.)**

(Last date for submission will be 1st March of the year concerned)

**Practical Examination** Max. Marks Time  
30 (B.Com.) 4 Hrs.  
15 (B.A.)

Design of layout of a building. Design of interior of its rooms. Printing and plotting the prepared drawings.

\*\*Notes : (i) Each student will be required to undertake real

life project problem related to the development of software embodying novel idea or it may be form the part of Commercial/Industrial software development assignment. The project report will be evaluated jointly by two examiners (One External & one Internal). In case of difference of opinion among them, average of the marks awarded by both examiners will be taken.

- (ii) Theoretical and practical work of paper CA-V will be completed in the first half of the session. The second half of the session will be utilised by the students solely for project work.

**B. Com. (Pass) Tourism & Travel Management  
Vocational Course**

**(Scheme of Examination)**

A student opting for the above said Course will be required to take four papers each in all the three years of B.Com. The syllabi of these papers shall be common to the existing of B.Com. Part-I, II and III. These four papers will be as under:

**B. Com.-I Year**

1. Communication Skills.
2. Financial Accounting.
3. Business Mathematics and Statistics.
4. Business Management.

**B. Com.-II Year**

1. Mercantile Law.
2. Company Law & Secretarial Practice.
3. Business Statistics.
4. Higher Accountancy.

**B. Com.-III Year**

1. Cost Accounting.
2. Income Tax Law and Practice.
3. Indian Economic Development & Policy.
4. Management Accounting & Financial Management.

Besides the above mentioned four papers in each of the year, each student who has opted the above said course shall opt two theory papers each of B.Com.-I, B.Com.-II and B.Com.-III level in addition to Field Trip Report and Training/Project Report. The distribution of marks of these papers shall be as under.

<b>B.Com. Part-I</b>		<b>Marks</b>
Paper-TTM-I	Tourism Business (Group Discussion & assignment)	70 } = 100 30 }
Paper-TTM-II	Tourism Products (Group discussion & assignment)	70 } = 100 30 }
<b>B.Com. Part-II</b>		
Paper-TTM-III	Tourism Marketing	= 70
Paper-TTM-IV	Travel Agency. Tour Business and Accommodation.	= 70
	(Field Trip Report)	= 60
<b>B.Com. Part-III</b>		
Paper-TTM-V	Emerging Concepts for Effective Tourism Development	= 70
Paper-TTM-VI	Information, Communication and Automation	= 70
	(Training/Project Report)	= 60

Examination of each theory paper shall be of 3 hours duration. The students shall be sent for Field Trips and Training at the end of B.Com.-I and B.Com.-II examination for a period of 4 weeks and 6 weeks respectively. They will have to submit Field Trip and Training/Project Reports at least one month before the commencement of B.Com.-II and B.Com.-III examinations respectively. 60 marks for two vocational papers (30 marks in each written paper) in B.Com. Ist. year shall be Assigned for group discussion, assignment and classroom participation. A record of such assignment must be preserved by the concerned teacher upto three months from the date of declaration of the Annual/semester Examination.

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

**B. Com.-III Tourism & Travel Management**

**Paper-TTM-V Emerging Concept for Effective Tourism Development**

M.M. : 70

Time : 3 Hrs.

**1. Relevant Concepts and Practices for effective Tourism Development.**

—National Development Council Report on Tourism Development.

— National Action Plan 1992.

—New Policies on Tourism and Civil Aviation.

Tourism Traffic and its Improvisation.

— Destination Development.

— Sustainable Development.

**2. Man-Power Development Needs.**

**3. Management Strategies.**

**4. Tourism Policies Analysis.**

**5. Tourism Legislation-A Necessity.**

**NOTE :** The paper setter should set ten questions. The examinee should be required to attempt any five questions.

**SUGGESTED READINGS :**

1. National Development Council Report.

2. National Action Plan, 1992.

3. Reports of World Tourism Organisation.

4. Report Workshop on Tourism Legislation-August 10-10-1987 IITTM, New Delhi.

5. Report Workshop on Tourism Legislation-February, 22-23-88 IITTM, New Delhi.

**Paper-TTM-VI Information, Communication, Automation**

M.M. : 70

Time : 3 Hrs.

**Introduction**

This course covers Techniques of Communication, Presentation & Collection Information Data. It also includes Basic knowledge of Computer in Travel Fields. The attitude and Behaviour. The Pattern w.r.t. Customer Services and their expectation. Profile of visitors from various Destinations is part of the Study.

- Consumer Expectation and Services and Legislation
- National Tourism. Civil Aviation and Policy.
- Information Technology.
- Market Research.
- Data Collection
- Consortiums of Airlines Hotel and Wholesalers:

NOTE : The Paper Setter should set ten questions. The examinee should be required to attempt any five questions.

**Field Trip Report**

The students shall be required to undertake Field Trip for four weeks at the end of B.Com. I examination covering atleast eight main centres relating to monuments, Wild life Parks and Sanctuaries and sports centres, etc. Students shall submit the Field Trip Reports consisting of about 50 typed pages atleast one month before the commencement of B.Com. II examination. The report will carry 60 marks and will be evaluated jointly by the internal and external examiners to be appointed by the Undergraduate Board of Studies in Commerce through viva-voce examination.

**Training/Project Report**

M.M. : 60

The students will be required to undergo six weeks practical training after B.Com. II examinations is over, in a tourism enterprise (Travel Agency, Hotel, Airlines, Tourism Corporation) duly approved by the Head of Institution. They shall be required to submit a comprehensive training/project report atleast one

month before the commencement of B.Com.-III examination. The training project report will carry 60 marks and will be evaluated jointly by the internal and external examiners to be appointed by the Undergraduate Board of Studies in Commerce through viva voce examination.

**B Com Part-III Tax Procedure & Practice**  
**(Vocational Course)**  
**Scheme of Examination**

A student opting for the above said Course will be required to take four papers each in all the three years of B.Com. The syllabi of these papers shall be common to the existing syllabus of B.Com. Part-I, II and III (Pass Course), These four papers will be as under :-

**B. Com.-I Year**

1. Communication Skills
2. Financial Accounting
3. Business Mathematics and Statistics
4. Business Management

**B.Com.-II Year**

1. Mercantile Law
2. Company Law and Secretarial Practice
3. Business Statistics
4. Higher Accountancy

**B.Com.-III Year**

1. Cost Accounting
2. Auditing
3. Indian Economic Development & Policy
4. Management Accounting & Financial Management

Besides the above mentioned four papers in each of the year, each student who has opted the above said course shall take two theory papers each at B.Com.-I, B.Com.-II and B.Com.-III level in addition to Training/Project Report. The distribution of marks of these Papers shall be as under—

<b>B.Com. Part-I</b>		<b>Marks</b>
Paper-TPP-I	Indian Tax System & Income Tax	70
	Group Discussion and Assignment	30
		} = 100
Paper-TPP-II	Central and State Sales Tax	
	Procedure and Practice	70
	(Group Discussion & Assignment)	30
		} = 100
*On the job Training		4 weeks
<b>B.Com. Part-II</b>		
Paper-TPP-III	Direct Tax-I Procedure & Practice	70
Paper-TPP-IV	Direct Tax II Procedure & Practice	70
	**Project Report	60
*On the Job Training		4 weeks
<b>B.Com. Part-III</b>		
Paper-TPP-V	Indirect Tax I Procedure and Practice	70
Paper-TPP-VI	Indirect Tax II Procedure & Practice	70
	**Project Report	60

Examination of each theory paper shall be of 3 hours duration. The students shall be sent for the practical training in the organisations approved by the Head. Department of Commerce of the College concerned at the end of B.Com.-I and B.Com.-II examinations for a period of 4 weeks and 6 weeks respectively. They will have to submit Project Reports related to on the job training report atleast one month before the commencement of B Com.-II and B Com.-III examinations respectively. The report duly typed will be submitted to the Controller of Examinations, M.D. University Rohtak through the Principal of the College concerned for evaluation in duplicate 60 marks for two vocational papers (30 marks in each written paper) in B.Com Ist year shall assigned for group discussion, assignments and class room participation. A record of such assignments must be preserved by the concerned teacher upto three months from the date of declaration of the Annual examination result.

The duration of this vocational course shall be three academic years. On the successful completion of the course, the candidates shall be issued B.Com. (Pass) degree with (Tax Procedure and Practice) as Vocational subject. They shall be eligible to get admission to M.Com. and other Post-graduate class after passing the said Course just like other B.Com. students.



\*Proper training should be given to the students to prepare various returns/forms documents etc. related to Income Tax and Sales Tax/Excise duty to enable the students to acquire necessary skills so that they can prepare these documents independently. Students can be attached for the purpose of training with local industrial houses, Excise and Custom departments, income and sales tax departments and practising firms of Chartered Accountants.

\*\*The project report shall be evaluated by two examiners (One internal and one external). In case of difference of opinion among them, average of the marks awarded by both examiners will be taken.

### **B.Com. Part-III**

**(TAX PROCEDURE & PRACTICE)**

**Max. Marks : 70**

**Time : 3 hours**

#### **Paper TPP-V Indirect Tax-I Procedure & Practice**

**Note :** The examiner shall set ten questions covering the whole syllabus and the candidates shall be required to attempt five questions.

#### **SECTION - A**

- 1. Nature and meaning of Central Excise. Distinction between Central Excise duties and Customs, Sales Tax, Octroi Duty. Basis of Excise Duty Specific duty, advalorem duty levy of slabs, compounded duty. Leviability - on what duty is leviable and who is liable to discharge the duty liability. Kinds of Excise duty-Basic, additional duty of excise, special duty.**
- 2. Organisation of Central Excise in India-Administrative and operational authorities.**
- 3. Regulatory Framework An overview of Central Excise and Salt Act, 1944; An overview of Central excise Tariff Act 1985, Central Excise Rule 1944. Important terms and definitions-Assessee, Assessable value excisable goods, manufacturer.**

#### 4. General Procedure under Central Excise

- A. Registration for Central Excise Purpose and procedure thereof, exemption from registration, filling of declaration for claiming exemption, forms and application for registration and filling of the same.
- B. Classification lists filling and submission; Classification list and its approval, Form Classification lists of excisable goods provided.
- C. Price lists-When prior approval of price lists required, when submission of price lists not required :  
Submission of price lists under Part-I and part-VII  
Valuation of excisable goods-Items included and excluded in the value.
- D. Maintenance of production records—RG-I Register of daily production; Stock Register for issue of raw materials under Form No. RG 23A (Part-I); Account of raw material in form No. 4.

#### SECTION—B

##### Clearances :

##### Type of Clearances

Clearances 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.

##### (i) Removal of goods for home consumption.

- (a) Clearance under physical control—making an application under Form No. AR-I to circle Inspector before removal of goods.

Preparation of TR-6 and depositing of duty, removal of excisable goods under GP-I

- (b) Removal of goods under compounded levy scheme  
Application for exercise of this option.
- (c) Self removal procedure-applicability and its salient features-Record based control and production based control  
Depositing of excise duty under challan TR-6

**Preparation of GP-I and Maintenance of other records of removal like P L.A., TG 23 A Part II Register.**

- d) Clearance of non-excisable goods.
- (ii) Removal of goods for export :  
Export of excisable goods, exercise concession in case of exports. Types of exporters Manufacturer exporter and merchant exporter Export of excisable goods under claim for rebate, export under bond and proce dures thereof, Form No. A4 and A.A.

**MODVAT :**

What is MODVAT, salient features of MODVAT.

MODVAT declaration under Rule 57G for claiming MODVAT under Rule 57 A.

Small scale Industry.

- i) Eligibility of SSI which are exempted from licensing  
ii) SSI availing concession rate of duty. General exemption in small scale Exemption Scheme under Notification No. 17586.

Books of accounts, records and their preservation -

- a) Records PGI, EB - 4 daily production and clearance.  
b) Account of Principal raw material Form No. 4.  
c) MODVAT and Proforma Credit Record.  
RG 23A (Part-I)  
RG 23A (Part-II)  
d) Personal ledger account.  
e) Goods received for reprocessing—Form No. 5.  
f) Excise Control Code No.

**Return**

RT - 5 Periodical/Quarterly Return of material used.

RT - 11 For obtaining excisable goods for special industrial purpose without payment of whole or part of the duty and state the nature & quantity, of such goods used for finalised products.

RT—12 Monthly return under S.R.P.

**TPP-VI Indirect Tax-II Procedure & Practice**

Max. Marks : 70

Time : 3 Hours

**Note :** The examiner shall set ten questions covering the whole syllabus and the candidates shall be required to attempt five questions.

**Detail of Contents :**

1. Role of customs in international trade.
2. Organisation of customs in India--administrative and operational authorities.
3. Regulatory framework An overview of Customs Act. 1962. An overview of Customs Tariff Act, 1975.

**Important terms and definitions :**

Assessable value, baggage, bill of entry, bill of exports, Suitable goods, duty, export, foreign going vessel, aircraft goods, import, import manifest, importer, prohibited goods, shipping bill, stores, bill of lading, export manifest DOB, FAS, CIF, GATT Letter of Credit.

4. Kind of duties, basic, auxiliary; additional or countervailing Basis of levy-advalore : specific duties.
5. Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.
6. Import of goods—Free import and restricted import; Types of restricted import—prohibited goods, canalised goods import against licensing.

Types of import—import of cargo, import of personal baggage import of store.

Import of cargo—(a) import by land, sea or air route.

(b) by post

Clearance procedure—for home consumption, for warehousing exbond clearance.

**Step and documents to be prepared and filed; viz, bill of entry —**

Form No. 22 bill of entry for home consumption

Form No. 23 bill of entry for warehouse.

Form No. 24 shipping bill for exbond clearance for home consumption.

and other accompanying documents.

Clearance procedure for import by post.

Clearance of baggage import of baggage—meaning and kinds of baggage rules and procedure of import thereof—general management passenger, tourist passenger and transfer of resident passenger, (Form No. 37) Form for baggage declaration)

Exports of goods free export and restricted export;

Type of restricted exports—prohibited exports; canalised exports, exports against licensing.

Type of exports—Exports of Cargo; exports of baggage;

Type of exports Manufacturer exporter and merchant exporter

Export of Cargo (a) by land, sea and air route

(b) by post

Clearance procedure—procedure and filling & filling of relevant documents

Form No. 94 - Shipping Bill for Export of Dutiable goods.

Form No. 95—Shipping Bill for Export of Duty free goods.

Form No. 96—Shipping Bill for Export of Duty free goods.

Form No. 98—Bill for Export of dutiable goods.

Form No. 99—Bill for Export of duty free goods.

Form No. 100—Bill for Export for Export of duty free goods ex-bond.

Duty drawback—Meaning/Scheme, Procedure and documentation thereof:

Form No. 93—Shipping Bill for Export of goods under claim for duty drawback.

Form No. 97—Bill of Export for export of goods under claim for duty drawback.

**B. Com. (Advertising, Sales Promotion and Sales Management)**

**Vocational Course  
Scheme of Examinations**

A student opting for B.Com. (Advertising, Sales Promotion and Sales Management) Vocational Course will be required to take four papers each in all the three years of B.Com. The syllabi of these four papers shall be common to the existing syllabus of B.Com. -I, II and III (Pass Course). These four papers will be as under :

**B. Com. Part-I**

1. Communication Skills
2. Financial Accounting
3. Business Mathematics and Statistics.
4. Business Management

**B. Com. Part-II**

1. Mercantile Law
2. Business Law and Secretarial Practice
3. Business Statistics
4. Higher Accountancy

**B. Com. Part-III**

1. Cost Accounting
2. Income Tax Law and Practice
3. Management Accounting and Financial Management
4. Marketing Management

In addition to the above mentioned four papers in each of the year, every student who has opted for the above said vocational course shall have to pass the following papers in the vocational area of Advertising, Sales Promotion and Sales Management in B.Com. Part-I, II and III. The distribution of marks and Scheme of Examinations with regard to these papers shall be as under.

<b>B. Com. Part-I</b>		<b>Marks</b>
Paper ASM-I	Marketing Communication (Group Discussion & Assignment)	70 100 30
Paper ASM-II	Advertising-I (Group Discussion & Assignment)	70 100
	*On the job Training..... 4 weeks	30

<b>B.Com. Part-II</b>		<b>Marks</b>
Paper ASM-III	Advertising-II	70
Paper ASM-IV	Personal Selling and Salesmanship	70
	*On the Job Training 4 weeks	
	Field Trip Report (Report on Training obtained after Part-I and Part-II annual examinations.)	60
 <b>B.Com. Part-III</b>		
Paper ASM-V	Management of Sales Force	70
Paper ASM-VI	Sales Promotion and Public Relations	70
	**Project Report	60

The Examination of each theory paper shall be of three hours duration. In two papers of the vocational course during Part-I, 30 marks for each paper (15 marks for B A ) shall be assigned to Group Discussion and Assignment. The evaluation for Group Discussion and Assignment shall be made internally by the teacher concerned who shall be teaching these papers in the college. Teacher concerned shall preserve the record of evaluation of group discussion and assignment and also the basis on which such evaluation has been made, upto three months from the date of declaration of annual examination result. The Principal of the college concerned shall submit the evaluation result of group discussion and assignment to the Controller of Examinations, M.D. University, Rohtak before the commencement of annual examination.

\*on the job training shall be arranged by the Principal of the College concerned immediately after Part-I and Part-II annual examinations in the organisations of repute. The duration of training in each year shall be four weeks. The students shall seek training in the Marketing/Sales Departments of the organisations so that they become conversant with the practical aspect of various marketing activities. A Field Trip Report about the on the Job Training received after Part-I and Part-II examinations shall be submitted only once by the candidates within six weeks of completion of training after Part-II annual examination. This Field Trip Report shall contain the details of Training received after Part-I and Part-II annual examination and also the certificates from the organisations where the training was received. Two typed copies of the Field Trip Report of all the students shall be forwarded by the Principal of the College concerned to the Controller of Examinations, M.D. University, Rohtak for evaluation. The evaluation of Field Trip Report shall be made by the external examiner only.

**\*\*The students shall be assigned a project in Part-III by the Head of the Department/Incharge looking after this vocational course in the college concerned. A teacher supervisor shall also be assigned to every student to supervise the Project. The Project should be relevant to the vocational course. Two typed copies of the Project Report must be submitted by the students through the Principal of the college concerned to the Controller of Examinations, M.D. University, Rohtak at least one month before the commencement of Part-III annual examinations. The Project Report shall be evaluated by two examiners (one external and one internal). The internal examiner shall be the supervisor of the candidate. In case of difference of opinion among examiners, average of the marks awarded by both examiners shall be taken.**

The duration of this vocational course shall be three academic years. On the successful completion of the Course, the candidates shall be issued B Com Degree with Advertising, Sales Promotion and Sales Management as vocational subject. They shall be eligible to get admission to M.Com. and other Post-graduate classes after passing the said Course just like other B Com. students.

**Note . The distribution of marks and Scheme of examination with regard to vocational subject paper for B.A. students shall be as under.**

<b>B. A Part-I</b>		<b>Marks</b>
Paper ASM-I	Marketing Communication (Group Discussion & Assignment)	35 50 15
Paper ASM-II	Advertising-I (Group Discussion & Assignment)	35 50 15

\*On the job Training ..... 4 weeks.

#### **B. A. Part-II**

Paper ASM-III	Advertising-II	35
Paper ASM-IV	Personal Selling and Salesmanship	35

\*On the job Training ..... 4 weeks.

Field Trip Report (Report on Training obtained after Part-I and Part-II annual examinations)	30
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#### **B.A. Part-III**

Paper ASM-V	Management of Sales Force	35
Paper ASM-VI	Sales Promotion and Public Relations	35
	*Project Report	30



**B.Com. III Advertising, Sales Promotion and Sales Management**

Vocational Course

Paper ASM V **Management of the Sales Force**

Max. Marks (B Com.) : 70

B.A. : 35 Time : 3 Hours

Note : The examiner shall set ten questions covering the whole syllabus and the candidates shall be required to attempt five questions.

Importance of the Sales force and its Management.

— Functions of Sales Manager.

— Recruitment and Selection.

— Training and Direction.

— Motivation and Compensation.

— Appraisal of Performance.

— Sales force size, organisation of the sales department : Geographic Product-wise, Market based.

— Sales Planning and Control : Market analysis and sales forecasting, Methods of forecasting sales.

— Sales Budget : Importance, Process of sales budget, Uses of sales budget.

— Sales territory : Considerations in allocation of sales territory.

— Sales quota : Objectives, principles of selling, sales quota, administration of sales quota. Uses of sales quota.

— Sales and Cost analysis : Uses and methods.

**Suggested Readings**

1. Stanton and Buskirk      Management of the Sales force  
(Richard D. Irwin).
2. Philip Kotler              Marketing Management 7th Ed.  
(Prentice Hall of India) Chap. 24.

**Paper ASM-VI Sales Promotion and Public Relations**

Max. Marks : B.Com. : 70

B.A. : 35

Time : 3 Hours

Note :—The examiner shall set ten questions covering the whole syllabus and the candidates shall be required to attempt five questions.

—Nature and importance of sales promotion. Its role in marketing.

—Forms of sales promotion, Consumer oriented sales promotion, trade oriented sales promotion and Sales force oriented sales promotion.

—Major tools of sales promotion.: Samples, Point of purchase; displays and demonstrations. Exhibitions and Fashionshows, sales contests and games of chance and skills, lotteries, gift offers, premium and free goods, Prince packs, rebates, patronage, rewards.

Conventions, conference and trade shows specialities and novelties.

Developing and sales promotion programmes, pre-testin implementing, evaluating the results and making necessary modifications.

— Public relations, Meaning, feature, growing importance, role in marketing, similarities of publicity and public relations.

—Major tools of public relations, news, speeches special events, handout and leaflets, audio-visual, public service activities  
Miscellaneous tools.

—Ethical and legal aspects of sales promotion and public relations.

**Suggested Readings :**

1. Publip Kotler Marketing Management 7th Ed.  
(Prentice Hall of India) Chap. 23.



Scheme of Examinations with regard to these papers shall be as under :

<b>B.Com. Part-I</b>		<b>Max. Marks</b>
Paper OMSP-I	Type Writing-I	Theory 50
		Practical 50
Paper OMSP-II	Shorthand	Theory 50
		Practical 50

\*On the job training..... 4 weeks

### **B.Com. Part-II**

Paper OMSP-III	Office Practice-I	70
Paper OMSP-IV	Type Writing & Shorthand	Theory 50
		Practical 50

\*On the job training..... 4 weeks

### **B.Com. Part-III**

Paper OMSP-V	Office Practice-II	70
Paper OMSP-VI	Stenography	Theory 50
		Practical 50

\*Training Report (Report on Training after Ist year and 2nd year examinations) 60

\*On the job training shall be arranged by the Principal of the college concerned immediately after Part-I and Part-II annual examinations in the organisations of repute. The duration of training in each year shall be four weeks. The students shall seek training in Government Department/Offices/Business or Commercial organisations/Industrial Establishments/Hospitals/Educational Institutions/Transport Undertaking/Banking and Insurance Organisations/Parliament and State Assemblies etc. They should seek training and become conversant with various office related activities such as Reception, Inward/outward mail, filing, office establishment, Stenography and Typing work, Stores and Accounts, Sales, Advertising, Publicity etc. The purpose of the on the job training is to expose the students to the world of work and provide professional experience in real situation. A Training Report about the on the job training received after Part-I and Part-II examinations shall be submitted only once by the candi-

dates within six weeks of completion of training after Part-II annual examinations. This Training Report shall contain the details of training received after Part-I and Part-II annual examination and also the certificate from the organisation where the training was received. Two typed copies of the Training Reports of all the students shall be forwarded by the Principal of the College concerned to the Controller of Examinations, M.D. University, Rohtak for evaluation. The evaluation of Field Trip Report shall be made by the external examiner only.

The duration of this vocational course shall be three academic years. On the successful completion of the course, the candidates shall be awarded B.Com. degree with Office Management and Secretarial Practice as vocational subject. They shall be eligible to get admission to M.Com. and other Post-graduate classes after passing the said course just like other B.Com. students.

Note : The distribution of Marks and Scheme of examination with regard to the vocational subject papers for B.A. students shall be as under :—

<b>B.A. Part-I</b>	<b>Max. Marks</b>
Paper OMSP-I Type-writing-I	Theory : 25
	Practical : 25
Paper OMSP-II Shorthand	Theory : 25
	Practical : 25

\*On the job Training .....4 weeks

<b>B.A. Part-II</b>	<b>Max. Marks</b>
Paper OMSP-III Office Practice-I	35
Paper GMSP-IV Type-writing & Shorthand	Theory : 25
	Practical : 25

\*On the job Training.....4 weeks

<b>B.A. Part-III</b>	<b>Max. Marks</b>
Paper OMSP-V Office Practice-II	35
Paper OMSP-VI Stenography	Theory : 25
	Practical : 25

\*Training Report, Report on Training after  
1st year and 2nd year examinations.

30

**B.Com. (Office Management and Secretarial Practice)**

**Part-III**

**(Vocational Course)**

**Paper OMSP-V**

**Office Practice-II**

Max. Marks B.Com. : 70

B.A. : 35 Time : 3 hrs.

**Note :** The examiner shall set ten questions and the candidates shall be required to attempt any five questions.

**Unit-I Office Stationery :**

Types of papers and envelopes, control of consumption of papers ink, typewriting carbons, carbon papers, pins clips erasers etc. issue there of stock and stock record.

**Unit-2 Duplication Methods : Photocopying**

**Unit-3 Meeting.**

Notice Agenda, Physical facilities, quorum, providing Secretarial Assistance.

**Unit-4 Using information.**

Working knowledge of making use of information from different sources.

Telephone Directory, Post Office Guide, Railway Time Table, Teleprinter, Telex, facsimile telegraphy.

**Unit-5 Making travel arrangement : Preparing tour programme, railway and air reservation, booking Hotel accommodation, filling of forms for Tour advance preparing T.A. Bills.**

**Paper OMSP-VI**

**Stenography (Theory)**

Max. Marks B.Com. : 50

B.A. : 25 Time : 3 hrs.

**Note :** The examiner shall set ten questions in all selecting five questions from Part-A and five questions from Part-B. The student shall be asked to attempt five questions in all selecting atleast two questions from each part.

**Part-A (Typing)**

**Unit-I Manuscripts.**

**Proof Corrections—signs and their meaning, Process of typing manuscripts, corrections of drafts.**

**Unit-2 Tabulations**

Definition and importance, part of tabulation, procedure for typing tabulation, Typing of book-notes, Typing of Balance sheet.

**Unit-3 Syllabification of Combination**

Rules for division of words at line ends, exceptions, formation of Special sign with combination of characters.

**Unit-4 Correspondence**

Typing with proper display.  
Typing with business letters.  
Typing of Official letters

**Part-B (Shorthand)**

**Unit-1** Advanced Phraseography, Phraseology related to business, Banking, insurance and administration.

**Unit-2** Special list of words.

**Unit-3** Arrangement of Materials on typewriter, desk to facilitate transcription.

**Unit-4** Checking and Proof Reading transcription.

**Stenography (Practicals)**

**Max. Marks**

**B.Com. : 50**

**B.A. : 25**

**Time : 2 hours**

**Note :** Equal weightage to both parts.

**Part-A (Typing)**

**Manuscripts**

Typewriting of Manuscripts (Typed)  
Typewriting of manuscripts (Hand-written)  
Practice on carrying out corrections of drafts.

**Tabulations**

Type writing of tabulations, Balance-sheet, invoices, foot-notes.

### **Syllabification and Combination**

Type-writing exercises-Breaking of words at line ends, breaking of words with syllabification rules, Typewriting of characters not existing on key boards.

### **Correspondence**

Type writing un-arranged, misspelt and wrongly typed letters by observing the rules of display.

Type writing of business, official letters.

### **Part-B (Short-hand)**

1. Taking information from other documents in completion of shorthand notes.
2. Office style dictation with amendments.
3. Submitting transcribed materials for signature.
4. Marketing and filling of shorthand notices after completion of transcription.