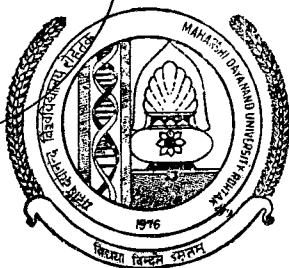


Maharshi Dayanand University Rohtak

30



Wagon

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

Session—2001-2002

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 decided by the Vice-Chancellor.

The supplementary examination for those who are to re-appear in one subject only shall be held ordinarily in the month of September of the same year 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 1st year examination of any statutory University, recognised by this University as equivalent to 1st 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 1st 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 candidature/result for the TDC-I exam. shall stand automatically cancelled.

Provided that a candidate who joins Part-I of B.A./B.Sc./ B.Com/ B.Sc. (Home Science), as the case may be must have obtained atleast 33%, 35%, 40%, 45% marks 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 one subject only in the lower examination of this University may be allowed to read for the next higher class and to clear the compartment subject in two consecutive chances but if he fails to pass or fails to appear for the

compartment subject at the second chance his result for the higher examination shall, unless he has passed in that exam., be cancelled and he shall not be allowed to appear for the same till he has passed in the lower examination, if he has passed in the higher examination his result for the same shall be declared provisionally subject to his passing the lower exam. within permissible chances under clause-9.1 as an ex-student.

- 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 20% marks in each subject or 25% marks in the aggregate of all the subjects in the 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 recommendations of the Principal of the college concerned three consecutive chances to appear in the examination as an ex-student without attending a fresh course of instruction.

10. A candidate who re-appears in B.A. Part-I examination as an ex-student (in full subjects) may be 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) Part-I, II & 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 :
- a) Hindi in case of Sanskrit.
- b) the language concerned in case of other language.
- c) in both Hindi and English in case of other subjects.

- iii) The candidates shall write their answer in :
 - a) 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 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 1st 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 Part-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 therefor 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 may appear in additional subject from this University two years Part-I & II in one year & Part-III in the following year. For Part-I & II one examination form and a fee as prescribed shall be charged. 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. The candidate may be allowed to appear in additional qualifying subject (s) simultaneously with B.A./B.Sc./B.Com. (Hons) Part-II & III exam. However, the marks obtained in the additional subject (s) shall not be counted towards division of the candidates.
20. i) A candidate who has passed B.A./B.Sc./B.Com./B.Sc. (Home Science) final examination may improve his/her marks upto 45% and division from IIIrd to IInd and IInd to Ist within two years of passing TDC Final examination. Such candidate may appear for improvement in the annual examination in TDC-I and or TDC-II in the First year and TDC-II and /or TDC-III in the second year. However, the candidate will be allowed to appear in TDC-II for improvement only once. However, if such a candidate give an undertaking at the time of submission of examination form of Part-I and/or Part-II for improvement that he/she is not interested in improvement of Part-III his/her result

of improvement shall be finalised on the basis of Part-I and Part-II examination.

- 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(s)/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.

**SCHEME OF EXAMINATIONS FOR
B.COM. PART-II
2001-2002**

	Max. Mark	Time
I Mercantile Law	100	3 hrs.
II Company Law & Secretarial Practice	100	3 hrs.
III Money and Banking	100	3 hrs.
IV Business Statistics	100	3 hrs.
V Higher Accountancy	100	3 hrs.
VI Any one out of the following papers :-		
i) International Trade and Finance	100	3 hrs.
ii) Insurance	100	3 hrs.
iii) Entrepreneurship Development	100	3 hrs.
iv) Personnel Management and Industrial Relations	100	3 hrs.
v) Computer Applications -II (Word Processing & Spreadsheet)	100	3 hrs.

SYLLABUS AND COURSES OF READING**Paper - I MERCANTILE LAW 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 Law of Contracts**Unit-II Indemnity, Guarantee; Bailment & Pledge and Agency: Sale of Goods Act & Partnership Act.****Unit-III Factories Act and Industrial Dispute Act, Negotiable Instrument Act.****Paper-II COMPANY LAW & SECRETARIAL PRACTICE****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 Concept of Body Corporate : The meaning and principle, characteristics of a Company ; Advantages of Incorporation
 Lifting the Corporate Veil : Illegal Association ; Company and partnership, Distinguished, Types of Companies Public, Private, Foreign, Government, Holding and subsidiary Companies their special Characteristics; conversion of a Private Company into a public company and Vice-Versa. Provisions of Indian Company Law with reference to formation of Company. Certificate of Incorporation and commencement of Business; memorandum and Articles of Association : the meaning, purpose and contents of memorandum and articles, Alternation in memorandum and Articles, Ultra-Vires, Prospectus : the Definition, need, contents and registration, statement in lieu of the prospectus; liability for untrue statements.

Unit-II Management of corporate Capital : Issue of shares premium or Discount; allotment of shares, Borrowing power and Debenture; Issue of debenture, floating charge, crystallisation of a floating charge Membership of company, Modes of acquiring membership, termination of membership. Rights and liabilities of members; Register of members Meeting; Legal Provisions relating to statutory meetings, Annual, General meeting and class Meetings, Management and Administration-appointment removal, remunerate on Rights and Duties of Directors, Managing Directors and Managers.

Unit-III Secretarial Practice : Company Secretary-Appointment Qualifications for appointment as Secretary General, Legal Position, Duties, Rights, Liabilities; Secretarial Work in connection with the Formation of company; Alternation of Memorandum and articles of Association; Issue of Share Certificate and share Warrants Issue, Allotment, Calls and Forfeiture of Shares; Board Meetings, General Meetings, Notice Quorum Chairman Resolution, Amendments and Proxy etc.

Paper - III MONEY AND BANKING

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 Evolution, Nature and Definition of Money, Functions importance of money; role of money in various Economic systems; classification of money, value of money; the Quantitative Theory-Fisher, Cambridge and Keynesian Equations; inflation and deflation; their effects on Economic Growth; measuring the changes in the value of money-Index Numbers; their construction and importance Monetary Standards; Gold Standard, Paper Standard; Principles and Methods of note issue: downfall and present position of Gold Standard: Present Currency System of India.

Unit-II Creditis, definition, types merits and demerits : Credit and Economic Development; Banks-Definition and its various types Indian Banking System-its constituents Commercial Banks : Meaning functions and the process of Credit Creation and its limitations Reserve Bank of India its functions traditional and developmental.

Unit-III State Bank of India and its associated banks; Social Control and Nationalisation of Commercial Banks in India; Progress and Problems of Commercial Banks in India. Study of recent trends in Banking in India.

Paper - IV BUSINESS STATISTICS

Max. Marks : 100

Time : 3 Hours

Note: *1. 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.*

Note : 2. One weightage should be given to theory portion.

Unit-I Method of Measurement of Correlation, Rank Correlation, Method of Concurrent Deviation, Coefficient of determination, Association of Attributes, Regression Analysis (Linear), uses of Regression Analysis, Regression Lines, Regression Equations, Standard error of estimate.

Unit-II Index Numbers : Definition and Characteristics, problems involved in the construction of index numbers, the uses of averages, Construction of different type of indices, Simple aggregate method, simple average of relatives, weighted aggregate method, Test of adequacy, time reversal test, factor reversal test and the Circular test, consumer Price Index, Time Series Analysis, Definition, Utility of Time Series Analysis, components of time series-secular trend, seasonal variations, cyclical variations, irregular variations, Measurement of trend, moving average and Least Square Methods. Interpolation and Extrapolation.

Unit-III Probability concept and various approaches to defining probability, Additive rule, multiplicative theorem, conditional probability and Bayes Theorem, Probability distributions Binomial, Poisson, and Normal distributions.

Paper - V HIGHER ACCOUNTANCY

Max. Marks : 100

Time : 3 Hours

Note: 1. 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 at least one question but not more than two from each unit.

Note : 2. Due weightage should be given to theory portion.

Unit-I (a) Company accounts regarding issue of shares and debentures, forfeiture and re-issue of shares.

(b) Redemption of preference shares and debenture, Investment accounts.

(c) Profits prior to incorporation and under-writing of shares.

(d) Preparation of final accounts of a Joint Stock Company including appropriation of profits and declaration of dividends, capitalisation of profits.

Unit-II (a) Valuation of goodwill of a Company.

(b) Valuation of Shares.

(c) Amalgamation, Absorption (internal and external reconstruction of companies (excluding scheme).

Unit-III (a) Liquidation of Companies-Preparation of Statement of Affairs, deficiency accounts and liquidator's final statements.

(b) Accounts of Banking companies as per new formats.

(c) Accounts of Insurance Companies.

Paper - VI Any one of the following options

Paper (i) INTERNATIONAL TRADE AND FINANCE (Optional)

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 International Trade and Economic development-International Trade Law of Comparative advantage, Heckscher-Ohlin. Theory of International Trade. Transport Cost and Location theory in Internation Trade.

Unit-II The Balance of payments : Purpose, Definition. The Balance of payments always balances. Balance of payment versus balance of trade. Determination of Foreign Exchange Rates. Structural changes in India's Foreign Trade, spatial and product concentration.

Unit-III International Monetary Institutions, I.M.F., I.B.R.D.I.F.Q.C. I.D.A. and Assian Development Bank, Commerical Policy Tariffs and their effects. Quota and its effects, quota problems. New International Economic Order problems and Prospectus.

Paper - VI (ii) INSURANCE (Optional)

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 Origin, History and development of Insurance with special reference to India, including Nationalization of L.I.C. and G.I.C.; Insurance Salesmanship. Principles of Insurance :

Theory of Co-operation. Theory of Probability (only simple treatment) : Limitations on the scope of Insurance. Insurance contract; Double Insurance. Over Insurance, Reinsurance, Under Insurance, Insurance and Weaving. The Insurance Act, 1938 (As amended in 1968) and rules regarding surveyors.

Unit-II General Introduction of Life Insurance : Elements of Investment and safety in Life Insurance; Legal Rules of Life Insurance Insurable interest and disclosure of material facts in Life Insurance; Procedure of affecting Life Insurance and making claims; Kinds of Life Insurance Policies, Group Insurance Policy, Money Back Policy conditions including specimen of Nomination and Assignment, Suicide by Insured; Annuity computation of Premium; Valuation; Distribution of Profit and Investment; Necessity and objects of valuation, methods of valuation, surplus sources of surplus and its distribution : kinds of investments Principles of Investment, Statutory restrictions on Investment: Investment policy of Life Insurance Corporation of India, Progress and short-comings of working of Life Insurance corporation.

Unit-III General Introduction of Marine Insurance : Elements of Marine Insurance, Contract; subject matter of Marine Insurance Kinds of Marine, Insurance Policies, Important clauses, Insurable Interest : Calculation of Claims; Definition of Fire Insurance and Fire. Characteristics of Fire Insurance Contract : Insurable Interest of Fire Insurance : Procedure for enforcing Fire Insurance Claims Motor Insurance and Kinds of Motor Insurance policies Employees liability Insurance-kinds and procedure for enforcing such type of Insurance, Crop Insurance in India and its necessity: Air craft Insurance; Risks covered by comprehensive Aircraft Policy.

Paper - VI (iii) ENTREPRENEURSHIP DEVELOPMENT (Opt.)

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 Meaning and need for Entrepreneurship Development Level of entrepreneurship; nature of problems faced by an entrepreneur; entrepreneurship; development and self generating employment opportunities in the context of the different forms of Business Organisation.

Unit-II Ways of developing entrepreneurship; factors involved in the development of entrepreneurship; Economic, Social Hereditary Institutional and other; various schemes introduced by Government and Financial Institutions including Commercial Banks.

Unit-III Integrated Rural Development Programme : National Rural Employment Programme, Rural Landless Employment Guarantee Programme : A small scale Enterprise history and Growth role of small enterprises in Indian Economy. Village and small enterprises in the Five Year Plans.

Paper - VI(iv) PERSONNEL MANAGEMENT AND INDUSTRIAL RELATIONS (Opt.)

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 The Concept and Evolution of Personnel Management, Functions of Personnel Management. Qualities of a

Personnel Manager. Human Relations and Personnel Management. The role of Personnel Management in an Organisation, Future of Personnel Management in India Recruitment, Selection and training, Recruitment, Process and Policy; Sources of recruitment, Promotions, Transfers External Recruitment. Methods of Recruitment in India. Employment Exchange as an External Source of Recruitment, Necessity and Importance of Employment Exchanges, Function of Employment Exchanges Growth and organisation of Employment Exchanges in India; Growth of Employment Exchanges under the Plans. The definition and Significance of Training : training needs and objectives; training policies and Principles, Various Training schemes in India.

Unit-II Industrial Relations : The concept, and factors determining Industrial Relations; conditions for good Industrial Relations; the rise and growth of Industrial Relations. Participative management : the concept, objective and methods of participation pre-requisites of co-operation between Management and labour, Participative Management in India, Essential Features, Functions and Progress of Joint Management Councils. Causes of failure of Joint Management Councils. Trade Unions and Collective Bargaining : Definition, need, principles and objectives of Trade Unions, Trade Union structure and functions, Trade Movement in India; Difficulties and principal drawbacks of Trade Unions Movement in India; Trade Unions and Economic Development Determinants of Trade Union Growth; Essentials of Strong and successful Trade Unions Collective Bargaining. The meaning, functions conditions, scope and importance of Collective Bargaining, conditions for the success of Collective Bargaining, Collective Bargaining in India.

Unit-III Wages : Meaning Objective and theories of Wages, concepts of wages-Fair. Minimum and living. Special incentive- Dearness allowance, profit-sharing, co-partnership and bonus, Health and Safety of Industrial Workers; Protections against

health hazards Provisions under Factories Act 1948. Industrial Accident and Safety Employee, Morale and Productivity : Meaning, Importance and Factors affecting Employees Morale, Measuring Morale; Types and Measurement of productivity, Determinants of productivity, Measures to Improve Productivity, Relationship of Morale and Productivity.

Paper - VI(v) COMPUTER APPLICATIONS -II

THEORY

Max. Marks : 50

Time : 3 Hours

Note: 1. *Atleast ten questions shall be set in the question paper, three question each from section I & II & four from section III. The candidate shall be required to attempt five questions in all, selecting atleast one question but not more than two from each unit.*

2. *Only those students who opt for the Computer Application as an optional Paper in B.Com. I be allowed to take up this paper in B.Com-II and those who opt for this paper in B.Com. Part II be allowed to take up this option in B.Com. Part-III.*
3. *Only the colleges having the necessary infrastructure in terms of staff shall offer this paper to the students and concerned college should seek prior approval from the University for introduction of this paper .*

Section - I (3 questions)

Windows : Introduction to windows, Why windows, Control Panel and Display properties, GUI, Desktop and Desktop icons, My Computer, Organisation of Data, Folder, My Briefcase, Recycle Bin, Features of Windows : File Manager, Program Manager, Print Manager, Paint Brush.

Section - II (3 questions)

MS-Word : Introduction to MS-Word, Creating documents,

Designing a document, Editing a document, Fonts, Spell checking, Bulets, Printing a document, Creating Tables, Border, Mail Merge.

Section-III (4 questions)

Excel : Introduction to Excel, Entering numbers, text and Formulas, Alignment, Inserting Rows and Columns, Saving File, Copying Data Between worksheets, Data Sort, Functions, Creating Chart and Graphs.

Books Recommended :

1. A First Course in Computers by Sanjay Saxena.
2. MS-Office by B.P.B. Publishers.
3. MS - Office Manuals.

PRACTICAL

Wordstar 4.0/5.0/6.0 and Lotus 1-2-3

Marks : 50

Time : 4 hrs.

B.Com. (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 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 and 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 and 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

<i>Paper No.</i>	<i>Title of Paper</i>	<i>M.M.</i>	<i>Time</i>
Paper-CA-I	Computer Fundamentals & Introduction to IBM PC	70	3 Hrs.
Paper-CA-II	Operating Systems & Business Data Processing	70	3 Hrs.
Practical Examination	1st Sitting	15	4 Hrs.
	2nd Sitting	15	4 Hrs.
On the Job Training Report during autumn and winter breaks		30	4 weeks duration

B.Com. Part-II

Paper-CA-II	Data Management System	Base 70	3 Hrs.
Paper-CA-IV	Structured Programming & Computer Graphics	70	3 Hrs.
Practical Examination	1st Sitting	15	4 Hrs.
	2nd Sitting	15	4 Hrs.

On the Job Training 30 4 Weeks
 Report during autumn duration
 and winter breaks

B.Com.Part-III

Paper-CA-V Computer Aided 70 3 Hrs.

Drafting & Advanced
 Topics in Computer
 Theory

Paper-CA-VI Project Report (Last 100
 date for submission of
 Project Report will be
 1st March of the academic
 year concerned).

Practical Examination 30 4 Hrs.

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-II
Vocational Course

Paper CA-III Database Management M.M.:70(B.Com.)
 Systems 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 at least two questions from each section.*

Section - A

Categorization of DBMS system, Network, Hierarchical and
 relational data bases. Application to DBNS systems.

Relational data base management, why to use them and where.
 Data Description Language, Data Manipulation Language and Data
 Control language.

Introduction to DBASE. DBASE commands, Development and application under DBASE using forms screens and PRG files.

Security considerations in data base management system
Performance improvement in data bases.

Section-B

Relational data bases-advanced concept. Introduction to ORACLE on a multiuser environment.

Structured query language, From design on a advanced RDBMS Report generator. Query by example and Report by form. Accessing RDBMS using programming languages.

System management. User management. Security considerations.

Paper : CA-IV STRUCTURED PROGRAMMING & COMPUTER GRAPHICS

Max. Marks : 70 (B.Com)

35 (B.A.)

Time : 3 Hours

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 at least two questions from each section.*

Section -A

Introduction need of structured programming Methods of documentation Methods of Analysing a program requirements. Data flow diagrams Entity Relationship Charts. Flow Charts.

Various categories of programming languages (3GL, 4GL etc.). Introduction to C and COBOL, Program Development in C using structured programming concepts.

Section-B

Why graphics ? Various types of graphics program. Drafting packages, DTP package. Microsoft windows. Various documentation in DTP packages e.g. Wordperfect, Microsoft word etc.

Introduction to a pagemaker. Preparation of documents using DTP packages, Formatting, Printing various fonts and character sets. Various types of printers used in DTP. Introduction to commercial DTP system available in market Indian language fonts. Creation of Indian Language fonts.

Practical Examination	Max. Marks	Time
(Ist sitting)- Design of a database for a business application. Design of data entry forms and report layouts for this database. Creation of programmes to access and Manipulate database.	15 (B.Com.) 7.5 (B.A.)	4 hrs.
(IInd sitting) - Development of a business application in RDBMS. Development of business application using C. Managing a Microsoft window session. Creating groups and programm items under windows tuning windows for a computer system. Preparation of a document and publishing it using a DTP system. Pagemaker. Creation of fonts.	15 (B.Com.) 7.5 (B.A.)	4 hrs.
On-The-Job Training Report* based on business System using C, COBOL, Programming languages, Fox PRO/DBase/Ventura, Pagemaker/ORACLE/INGRESE etc.	30 (B.Com.) 15 (B.A.)	Four weeks duration

**Note: The candidate will be required to prosecute Job training in an industrial environment or Software development house or any other suitable place approved by the Principal of the College concerned on the recommendations of the teacher concerned in Computer Science and Applications of the concerned College. On the Job Training Report of Second year must be submitted to the Controller of Examinations through the Principal of the College concerned atleast one month before the commencement of Third Year annual examinations.*

On the job training should be organised during Autumn and winter breaks when the students are free from regular classes and can concentrate on this training.

**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 syllabi 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 and 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 and 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 papers shall be as under :-

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

Examination of each theory paper shall be of 3 hours duration. The students shall be sent for the Field Trips and training at the end of B.Com. I and II examinations 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. -II 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, 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. The candidates shall be issued B.Com. Degree (Pass) degree 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.

Paper : TTM-III TOURISM MARKETING

Max. Marks : 70

Time : 3 Hours

INTRODUCTION

This course covers Analysis of the Markets and their possible Developments. Packing of the Product, Pricing Policies and their Publicity and Advertising in the Media-Print and Electronic. A study of the marketing and Publicity aids like books, Periodicals, Brochures, Posters, handbooks Press Release Audit Visuals. The paper would also include Promotional and Public Relations Methods Employed in Tourism Marketing.

1. The Concept Marketing, Nature, Classification and Characteristics of Services and their Marketing Implications. Developing Marketing Strategies for services Firms. Linkage in Tourism and other Sectors (Travel, Agency, Accommodation, Food, Nutrition, Catering).

Tour Packaging : Concept, Characteristics Methodology Considerations and Pricing of Tour Packaging, Designing and Printing of Tour Brochure.

Note : The paper Setter should set 10 questions. The Examinee should be required to attempt any 5 questions.

Suggested Readings -

- | | |
|-------------------|--|
| 1. Kotler, Philip | Marketing Management, Universal Publications, New Delhi. |
| 2. Maccarthy | Basic Marketing - A Management Approach. |
| 3. Douglas Foster | Travel and Tourism Management. |
| 4. Negi, M S. | Tourism and Hoteliering. |

5. Wahab, S. Grampter, L. & Reth Fibbs Tourism Marketing : Tourism International Press, London, 1976.
6. Stephen F. Wit & Duiz Mountinch Tourism Marketing and Management Handbook Prentice Hall, New York, 1985.
7. Renal, A. Nykiel Marketing in Hospitality Industry (2nd Ed.) Van Nestrand Reinhold, 1986.
8. Maclean Hunter Marketing Management (Tourism in your Business) Ed. 1984.

Paper : TTM-IV

TRAVEL AGENCY & TOUR OPERATORS BUSINESS

Max. Marks : 70

Time : 3 Hours

INTRODUCTION

The study includes the functions, Differentiation Regulations Organization Recognition of Travel Agents. Tour Operators and Excursion Agents. The Role in details of Sectors like Airline-International, Domestic Air Taxies, Ticketing, Cargo, Railway Transport Operations the allied business of Travel Agencies has been included in the Course. A study of types of accommodations their Organizations and Management.

1. Definition, Main Functions, Organizational Structure of Travel Agency and the Tour Operators. Different types of Travel Agent and their Responsibilities, Procedures for becoming a Travel Agent and Tour Operator in India.
2. Role of Indian Airlines, Indian Railway, Air India and Vayudoot in the Growth of Travel Agency and Tour Operators Business Accommodation - Types Organisation and Management.

Note : The paper Setter should set 10 questions. The Examinee should be required to attempt any 5 questions.

Suggested Readings

1. Merissen Jome, W. Travel Agents and Tourism.

- | | | |
|----|---------------------|--|
| 2. | David H. Howel | Principles and Methods of Scheduling Reservations (National Publisher) 1987. |
| 3. | Agarwal, Surinder | Travel Agency Management (Communication India 1983). |
| 4. | Geo, Chack | Professional Travel Agency Management, Prentice Hall London, 1990. |
| 5. | Bhatia, A.K. | Tourism Development Principles and Policies Sterling Publisher, 1991, New Delhi. |
| 6. | William Cordve | Travel in India. |
| 7. | National Publishers | The World of Travel, National Publishers Delhi, 1979. |

B. Com. (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 syllabi of B.Com. Part-I, II and III. These four papers will be as under :-

B.Com.-I

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

B.Com.-II

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

B.Com.-III

1. Cost Accounting
2. Auditing
3. Indian Economics Development and 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.Com.-I		Marks	
Paper TPP-I	Indian Tax System & Income Tax	70 } }	100
	(Group Discussion and Assignment)	30 }	
Paper TPP-II	Central & State Sales Tax Procedure and Practice (Group Discussion and Assignment)	70 } } 30 }	100
* On the job Training		4 Weeks	
B.Com.-II			
Paper TPP-III	Direct Tax-I Procedure & Practice	70	
Paper TPP-IV	Direct Tax-II Procedure & Practice ** Project Report	70 60	
* On the job Training		6 Weeks	
B.Com.-III			
Paper TPP-V	Indirect Tax-I Procedure & Practice	70	
Paper TPP-VI	Indirect Tax-II Procedure & Practice ** Project Report	70 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 at least one month before the commencement of B.Com.-II and B.Com.-III examination 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 be 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 & 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.

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. (Tax Procedure and Practice) Part-II
Vocational Course

Paper : TPP-III DIRECT TAX-PROCEDURE AND 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 any five questions.

1. Regulatory Framework-An overview of Income-Tax Act, 1961 and Income Tax Rules, 1962.
2. Income Tax Authorities.
3. Basis of charge-who is liable to pay income-tax, person, assessee, assessment year, previous year, residential status and incidence to Tax.
4. Permanent Account No., Procedure for obtaining Permanent Account No. (PAN) - filling and filing of application under Form No. 49-A:
5. Computation of total income for filing of return-Heads of Income, Deductions under Chapter VI A; Computation of Tax in case of individual, Hindu Undivided Family, Firm, Companies Rebate of Income Tax under Section 88.
6. Payment of Tax : Tax deducted at source, Advance Tax, Self Assessment Tax.
 - A. **Tax deducted at source** : Filling and filing of applications form for obtaining TDS number Form No 49 B-obligation of the person making payment, who and when the person is liable to deduct tax at source. Procedure and rate of Tax deducted at source on various payments.

Employers Obligations :

Stage I : Certificate to be issued to the recipients-filing and issue of the various TDS Forms (16, 16A and 16B)

Stage II : Deposits of Tax deducted at source-filing and filing of the challan and deposit of tax.

Stage III: Submission of returns of TDS under Form No. 24, Form No. 26, 26A, 26B, 26BB, 26C, 26D, 26E.

Recipient's Obligations :

To obtain TDS certificate from payer; filling and filing of relevant certificates for lower or no deduction of tax at source, (Form No. 13C, 14, 14B, 15, 15A, 15AA, 15B, 15D, 15E, 15F, 15G, 15H, 15I).

B. Advance Tax - who is liable to pay advance tax computation : advance tax, instalment and due date of Advance Tax, Interest payable by the assessee. Filing of Challan and deposit of Advance Tax.

C. Self Assessment Tax - Filing of the Challan and Depositing of the tax thereof; interest under self-assessment.

Return of Income : Who is liable to file return of income, time limit, return of loss, Belated Return, Revised return, Defective return, Return by whom to be signed, filing and filing of Return of Income under :

- Form No. 1 in case of companies other than those claiming exemption under Section II.
- Form No. 2 for assessee (other than companies and those claiming exemption under Section II) whose total income includes Profit & Gain from business and profession.
- Form No. 3 for assessee (other than companies and those claiming exemption under Section II) whose total income does not include profit and gain from business and profession.
- Form No. 3A for assessee including companies claiming exemption under Section II.

Paper : TPP-IV DIRECT 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 any five questions.

Section - A

Assessment Procedure : Inquiring before Assessment.

Assessment under Section 143 (I), Regular Assessment under Section 143 (2), Best Judgement assessment, Income escaping Assessment, Issue of notice where income has escaped assessment, Time limit for Notice, Time limit for completion of assessment and reassessment.

Post-Assessment Procedures

- A. Refund :** Who can claim refund, Form No. 30 for Refund, Time limit for claiming refund, Refund on appeal, Interest on refunds.
- B. Rectification of Mistake(s)**
- C. Appeal and Revision :** When an assessee can file appeal, Appellate authorities, procedure for filling appeal, filling and filing of Form No. 35, Form No. 36. Time limit for filing appeal, Revision by Income Tax Commissioner.
- D. Penalties & Procedure :** Procedure for imposing penalties, waiver of penalty, nature of default and penalties imposable. Transfer of movable property, Filling and Filing of Form No. 37Ee Form No. 37G, Form No. 37-I.

Tax clearance certificate and exemption certificate procedure & filling andn filing of Form No. 31.

Section - B

Wealth Tax

- 1. Regulatory framework-An overview of Wealth Tax Act, 1957 and Wealth Tax Rules, 1957.
- 2. Wealth Tax Authorities.
- 3. Important terms and definitions-valuation data, assessment year, meaning of asset, net wealth, debt, deemed asset, exempted assets.
- 4. Exempted Assets, valuation of invaluable property & Jewellery computation of net Wealth, Computation of Wealth Tax, Filling of challan for payment of Wealth Tax and deposit of tax.

5. Return of Wealth Tax, limit for filing return, filling and filing of return of wealth under Form A & B.
6. Assessment and Post-Assessment procedure in brief.

Gift Tax

7. Regulatory frame work an overview of Gift Tax Act 1958, and Gift Tax Rules, 1958.
8. Gift Tax Authorities.
9. Important terms and definitions-donee and donor.
10. Charge of Gift Tax-deemed gifts, exempted gifts, valuation/amount of gifts.
11. Return of Gift-Filling and filing under the prescribed form; time limit for filling and filing the return, computation of Gift Tax.
12. Assessment and Post-Assessment procedure.
13. Rebate on advance payment of Gift Tax.

B. Com. (Advertising, Sales Promotion and Sales Management) Vocational Course

Scheme of Examination

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 papers shall be common to the existing syllabi 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. Income Tax Law and Practice
3. Management Accounting & 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.Com.-I		Marks	
Paper ASM-I	Marketing Communication	70 }	
	(Group Discussion & Assignment)	30 }	100
Paper ASM-II	Advertising-I	70 }	
	(Group Discussion & Assignment)	30 }	100
	* On the Job Training	4 Weeks	
B.Com. Part-II			
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.Com. Part-III			
Paper ASM-V	Management of Sales Force	70	
Paper ASM-VI	Sales Promotion and Public Relations	60	
	** Project Report		

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. 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 atleast 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/papers for B.A. students shall be as under :*

B.A. Part-I		Marks	
Paper-ASM-I	Marketing Communication	35 }	50
	(Group Discussion & Assignment)	15 }	
Paper-ASM-II	Advertising-I	35 }	50
	(Group Discussion & Assignment)	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	
B.A. Part-III			
Paper-ASM-V	Management of Sales Force	35	
Paper-ASM-VI	Sales Promotion and Public Relations		
	** Project Report	30	

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

Vocational Course

Paper : ASM-III ADVERTISING - II

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 any five questions.

Advertising Media Types of Media : Print Media, (News Paper and Magazines, Pamphlets, Posters and Brochures, Electronic Media (Radio, television, Audio Visuals Cassettes), other Media (Direct mail, outdoor Media), Their characteristics, merits and limitations. Media Scene in India. Problems of reaching rural audience and markets. Exhibitions and Mela, Press Conference.

Media Planning, Selection of Media category. Their Reach, frequency and impact. Cost and other factors influencing the choice of media.

Media Scheduling

Evaluation of advertising effectiveness. Importance and difficulties. Methods of measuring advertising effectiveness. Pre-testing and post testing. Communication effect, Sales effects.

Regulation of Advertising in India, Misleading and Deceptive Advertising and false claims.

Advertising agencies. Their role and importance in Advertising. Their Organisation Patterns, Functions, Selection of advertising agency. Agency Commission and Fee.

Advertising Department, Its functions and organisation.

Suggested Reading : (Relevant Chapters)

- I. Wright, Winters and Zeiglas Advertising Management (Mc Graw Hill Relevant Chapters)

- | | |
|---------------------|---|
| 2. Duna and Darban | Advertising : Its role in marketing (the Drydon press) Relevant Chapters) |
| 3. Philip Kotler | Marketing Management 8th ed. (Prentice Hall of India) Chapter-22. |
| 4. Subroto Sengupta | Cases in advertising and communication Management in India (IIM Admedabad). |

Paper : ASM-IV PERSONAL SELLING AND SALESMANSHIP

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 any five questions.

- Nature and Importance of personal selling. Door to door selling situations where personal selling is more effective than advertising cost of advertising Vs. Cost of Personal selling.
- ANDA Model of Selling. Types of Selling Situations. Types of Sales Persons.
- Buying motives, Types of markets consumer and industrial markets, their characteristics and implications for the selling function.
- Process of effective selling : Prospecting, Pre-approach, approach, presentation and demonstration, handling and objections. Closing and sale post-sale activities.
- Qualities of the successful sales person with particular reference to consumer services.
- Selling as a career, advantages and difficulties. Measures for making selling an attractive career.
- Distribution network relationship.

- Reports and documents : Sale manual, Order Book, Cash Memo, Tour Diary, Daily and periodical reports.
- Other problems in Selling.

Suggested Readings :

- | | |
|--------------------------------|---|
| 1. Russel, beach and Brskirk | Selling (Mc Graw Hill) |
| 2. Stfl, Oundiff and Govoni | Sales Management: (Prentice Hall of India) |
| 3. J.S.K. Patel | Salesmanship and publicity (Sultan Chand & Sons, N. Delhi). |
| 4. CA. Kirkpatrik | Salesmanship (Sough Western Publishing : Indian Report by J. Taraporewal, Bombay. |
| 5. Johnson, Kirtz and Schueing | Sales Management (Mc Graw Hill). |

B. Com. (Office Management & Secretarial Practices)

Vocational Course Scheme of Examination

A student opting for B.Com. (Office Management And Secretarial Practice) 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. Part-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. Mercentile Law
2. Company Law and Secretarial Practice

3. Business Statistics
4. Higher Accountancy

B.Com. Part-III

1. Cost Accounting
2. Income Tax Law and Practice
3. Auditing
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 vocational course shall have to pass the following papers in the vocational area of Office Management And Secretarial Practice in B.Com. Part-I, II and III. The distribution of marks and scheme of examination with regard to these papers shall be as under :-

B.Com. Part-I **Max.Marks**

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 1st 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 four weeks. The students shall seek training in Government Department/ Offices/Business or Commercial organisations / Industrial establishments / Hospitals/ Educational Institutions / Transport Undertakings / 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 one 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 candidates within six weeks of completion of training after Part-II annual examinations. This training Report shall contain the details of 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 make 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.A. Part - I		Max.Marks
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.Com. Part-II

Paper-OMSP-III Office Practice-I 35

Paper-OMSP-IV Type Writing & Theory : 25
Shorthand Practical : 25

* On the Job Training 4 Weeks

B.Com. Part-III

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-II
Vocational Course****Paper : OMSP-III OFFICE PRACTICE - I**

B.Com. Max. Marks : 70

B.A. : 35

Time : 3 Hours

*Note : The examiner shall set ten questions and the candidates shall be required to attempt any five questions.***Unit-I Office** - meaning, functions, importance, concept of an organisation, centralisation Vs. decentralisation of Office services, Principal Departments of a modern office - correspondence, typing and duplicating, filing, mailing, general office.**Unit-II Filing and indexing** - Filing - meaning and importance, essentials of a good filing system, centralised Vs. decentralised filing system, methods of filing, filing equipments.**Unit-III Office Appliances and Machines** - A study of various types of commonly used appliances and machine-Duplicator, accounting mechanism calculator, addressing machine punch card machine, franking machine, weighing and folding

machine, sealing machine, dictaphone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Unit-IV Modern Office Machines - Photocopier, Computer, Word processor, Scanner - their operation and use in the office set up.

Introduction of Computer - importance, history and types of Computers, computer hardware and software, Computer Operation.

Word Processor - Concept of Word Processing, creating and editing documents, taking print out, DOS and Don't s in details from application point of view.

Scanner - Introduction of Scanner, its importance and use in Offices.

Unit - V Mailing Department - Meaning and importance of mail, centralisation of mail, handling of work - its advantages, mail room equipment, sorting table and racks, letter openers time and date stamps postal franking machine, addressing machine, mailing scales, post office guide.

Unit -VI Handling mail - Inward Mail - Receiving, sorting, opening, recording, marking, distribution.

Outward Mail - Folding of letters, preparation of envelopes, sorting, scaling weighing, stamping, entering in letter sent book or peon book. Despatching rail parcel service, Air mail service courier service.

Unit-VII Office Correspondence - Essentials of a good letter, drafting of business letter : enquiry quotation, order, advice, making payment, trade reference, complaints, circular letters, follow up letters, official letters, demi officials.

Unit-VIII Assisting Visitors - Office etiquetee, effective use of language, preparation of appointment schedules and maintaining visitors diary, furnishing desired information, instructing co-workers.

Paper - OMSP-IV TYPE-WRITING AND SHORT HAND (Theory)

Max. Marks B.Com. : 50

B.A. : 25

Time : 3 Hours

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

Part-A (Type-writing)

Unit-I CARBON MANIFOLDING -

Carbon papers and their kinds carrying out corrections on carbon copies - use of erasor, erase, erasing shield, white correcting fluid etc. squeezing and spreading, carbon economy.

Unit-II STENCIL CUTTING AND DUPLICATING

Techniques of stencil cutting correction of errors on stencil papers - use of correcting fluid, graft methods and use of Gum coated paper method, signatures and lining on stencil paper with the help of stylus pen and backing sheet.

Duplicator - kinds of duplicators taking out copies on duplicators Duplicating ink.

Unit-III ELECTRIC AND ELECTRONIC TYPEWRITERS

Importance and use of Electric typewriters, Advantages of Electric typewriter.

Salient features of Electronic typewriters.

Unit-IV CORRESPONDENCES

- Business
- Official

Part-B (Short Hand)

Unit-I Extended use of certain Consonant :

The Aspirate, tick and dot 'H'

Downward and upward 'R', upward 'sh'

Compound Consonants, Medial Semi-circles.

Unit-II Halving and doubling Principle.

Halving - general principles and their exception, use of halving principle in phraseography, Doubling - general principles and their exception use of doubling principle in Phraseography.

Unit-III Prefixes, Suffixes, Contractions and Intersections :

Prefixes and Suffixes - meaning and uses, list of prefixes and suffixes, contractions : general rules and list of contractions.

Intersection - meaning and uses, list of intersection, writing of figures in shorthand.

Note taking techniques and transcription on typewriter.

Type-writing and Shorthand (Practical)

B.Com. Max. Marks : 50

B.A. : 25

Time : 3 Hours

Note : Equal Weightage to both parts.

Part-A (Type-writing)

Unit-I Carbon Manifolding

Taking out copies with the help of carbon papers

Carrying out corrections on carbon copies.

Carrying out corrections with squeezing and spreading methods, correction of drafts.

Unit-II Stencil Cutting and Duplicating

Stencil Cutting, carrying out corrections on Stencil paper with different methods, cyclostyling.

Unit-III Electric and Electronic Typewriters

Practice on above Typewriters

Unit-IV Correspondence

Typewriting of Business letters

Typewriting of Official letters

Part-B (Shorthand)

1. Practising the use of halving and doubling principles prefixes, suffixes from text book.
2. Repeated practice of contraction and intersection.
3. Taking dictation of passages for five minutes at a speed of 60 W.P.M. and transcription of the same on typewriter.
4. Taking dictation from tape-recorder.
5. Taking dictation from different voices.
6. Recording class lectures in Shorthand.

