

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

### **Vocational Course**

#### **Scheme of Examinations**

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

B.Com. (Computer Application) – A

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

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

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

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

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

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

Semester- wise papers are given as follows:

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

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

<b>Paper Code</b>	<b>Name of Paper</b>	<b>IA*</b>	<b>PR*/TR*</b>	<b>Theory Time</b>	
1.01	Financial Accounting – I	10	--	90	3 hours
1.02	Business Mathematics – I	10	--	90	3 hours
1.03	Business Economics – I	10	--	90	3 hours
Or					
	*Business Communication Workshop			100	
1.04	Business Management – I	10	--	90	3 hours

\*There will not be any theory paper in this subject, the teaching and evaluation of this subject shall be done through workshop method only.

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

***B. Com I (Computer Application) – A***

A 1.05 Computer Fundamentals-I Practical	70 30	3 hours
A 1.06 Operating Systems and Business Data Processing – I Practical	70 30	

***B. Com I (Tax procedure and Practices) –B***

B 1.05 Indian Tax system and Income Tax – I	10 20	70	3 hours
B 1.06 Central and State Sales Tax Procedure and Practice – I	10 20	70	3 hours

***B. Com I (Tourism and Travel Management) –C***

C 1.05 Fundamentals of Tourism Business	10 20	70	3 hours
C 1.06 Tourism Products	10 20	70	3 hours

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

D 1.05 Marketing Communication	10 20	70	3 hours
D 1.06 Basic Marketing	10 20	70	3 hours

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

E 1.05 Life Insurance – I	10 20	70	3 hours
E 1.06 General Insurance – I	10 20	70	3 hours

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

F 1.05 Basics of Foreign Trade – I	10 20	70	3 hours
F 1.06 India's Foreign Trade – I	10 20	70	3 hours

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

**For the Second semester, a student will have to take the following four papers**

2.01 Financial Accounting – II	10 --	90	3 hours
2.02 Business Mathematics – II	10 --	90	3 hours
2.03 Business Economics – II	10 --	90	3 hours

OR

	Business Environment	10		90	3 hours
2.04	Business Management – II	10	--	90	3 hours
	Environmental Studies (Qualifying Paper)			100	3 hours

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

***B. Com I (Computer Application) – A***

A 2.05	Computer Fundamentals – II			70	3 hours
	Practical			30	
A 2.06	Operating Systems and Business Data Processing – II			70	3 hours
	Practical			30	

***B. Com I (Tax procedure and Practices) –B***

B 2.05	Indian Tax system and Income Tax – II	10	20	70	3 hours
B 2.06	Central and State Sales Tax Procedure and Practice – II	10	20	70	3 hours

***B. Com I (Tourism and Travel Management) –C***

C 2.05	Tourism Marketing	10	20	70	3 hours
C 2.06	Travel Agency and Tour Operation Business	10	20	70	3 hours

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

D 2.05	Advertising	10	20	70	3 hours
D 2.06	Sales Promotion	10	20	70	3 hours

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

E 2.05	Life Insurance – II	10	20	70	3 hours
E 2.06	General Insurance – II	10	20	70	3 hours

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

F 2.05	Basics of Foreign Trade – II	10	20	70	3 hours
F 2.06	India's Foreign Trade – II	10	20	70	3 hours

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

### **Vocational Course**

#### **Scheme of Examinations**

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

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

3.01	Corporate Accounting – I	10	--	90	3 hours
3.02	Business Statistics – I	10	--	90	3 hours
3.03	Business Regulatory Framework – I	10	--	90	3 hours
3.04	Corporate Law – I	10	--	90	3 hours

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

#### ***B. Com II (Computer Application) – A***

A 3.05	Data Base Management System – I Practical			70 30	3 hours
A 3.06	Structural Programming and Computer Graphics – I Practical			70 30	3 hours

#### ***B. Com II (Tax procedure and Practices) –B***

B 3.05	Direct Tax (Procedure and Practice) – I	10	20	70	3 hours
B 3.06	Direct Tax (Employers Obligation) – I	10	20	70	3 hours

#### ***B. Com II (Tourism and Travel Management) –C***

C 3.05	Indian Culture and Society	10	20	70	3 hours
C 3.06	Sales and Product Management in Tourism	10	20	70	3 hours

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

D 3.05	Understanding Consumer Behaviour	10	20	70	3 hours
D 3.06	Personal Selling and Salesmanship	10	20	70	3 hours

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

E 3.05 Fire Insurance	10	20	70	3 hours
E 3.06 Insurance Finance and Legislations - I	10	20	70	3 hours

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

F 3.05 Elements of Export Marketing - I	10	20	70	3 hours
F 3.06 Foreign Trade Financing and Procedures – I	10	20	70	3 hours

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

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

4.01 Corporate Accounting – II	10	--	90	3 hours
4.02 Business Statistics – II	10	--	90	3 hours
4.03 Business Regulatory Framework – II	10	--	90	3 hours
4.04 Corporate Law – II	10	--	90	3 hours

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

***B. Com II (Computer Application) – A***

A 4.05 Data Base Management System – II			70	3 hours
Practical			30	
A 4.06 Structural Programming and Computer Graphics – II			70	3 hours
Practical			30	

***B. Com II (Tax procedure and Practices) –B***

B 4.05 Direct Tax (Procedure and Practice) – II	10	20	70	3 hours
B.4.06 Wealth Tax	10	20	70	3 hours

***B. Com II (Tourism and Travel Management) –C***

C 4.05 Tour Package Management	10	20	70	3 hours
C 4.06 Consumer Behaviour	10	20	70	3 hours

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

D 4.05 Media Management	10	20	70	3 hours
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D 4.06 Basics of Retailing	10	20	70	3 hours
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***B. Com II (Principles and Practice of Insurance) –E***

E 4.05 Marine Insurance	10	20	70	3 hours
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E 4.06 Insurance Finance and Legislations – II	10	20	70	3 hours
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***B. Com II (Foreign Trade, Practices and Procedures) –F***

F 4.05 Elements of Export Marketing - II	10	20	70	3 hours
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F 4.06 Foreign Trade Financing and Procedures – II	10	20	70	3 hours
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## **B.COM (THIRD YEAR)**

### **Vocational Course**

#### **Scheme of Examinations**

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

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

1. Taxation Law - I	10	--	90	3 hours
2. Cost Accounting - I	10	--	90	3 hours
3. Accounting for Management	10	--	90	3 hours
4. Financial Market Operations	10	--	90	3 hours

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

#### ***B. Com III (Computer Application) – A***

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

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

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

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

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

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

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

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

E 5.05 Property and Liability Insurance - I	10	20	70	3 hours
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E 5.06 Group Insurance and

Retirement Benefits Schemes – I	10	20	70	3 hours
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**B. Com III (Foreign Trade, Practices and Procedures) –F**

F 5.05 Shipping and Insurance Practices and Procedures - I	10	20	70	3 hours
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F 5.06 Foreign Trade Documentation and Procedures – I	10	20	70	3 hours
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**B.Com III (Vocational) Sixth Semester:**

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

6.01 Taxation Law - II	10	--	90	3 hours
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6.02 Cost Accounting - II	10	--	90	3 hours
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6.03 Financial Management	10	--	90	3 hours
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6.04 Auditing	10	--	90	3 hours
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**Rest two papers will be taken according to the course as mentioned below:**

***B. Com III (Computer Application) – A***

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

A 6.06 Information Technology in Business	70		30	3 hours
Practical				

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

B 6.05 Indirect Tax: Procedure and Practice – II	10	20	70	3 hours
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B 6.06 Indirect Tax: Provisions of Custom Duty	10	20	70	3 hours
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***B. Com III (Tourism and Travel Management) –C***

C 6.05 Tour Guiding and Escorting Skills	10	20	70	3 hours
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C 6.06 Airfare and Ticketing	10	20	70	3 hours
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***B. Com III (Advertising, Sales Promotion and Sales Management) –D***

D 6.05 Basics of Market Information System and Market Research	10	20	70	3 hours
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D 6.06 Sales Force Management – II 10 20 70 3 hours

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

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

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

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

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

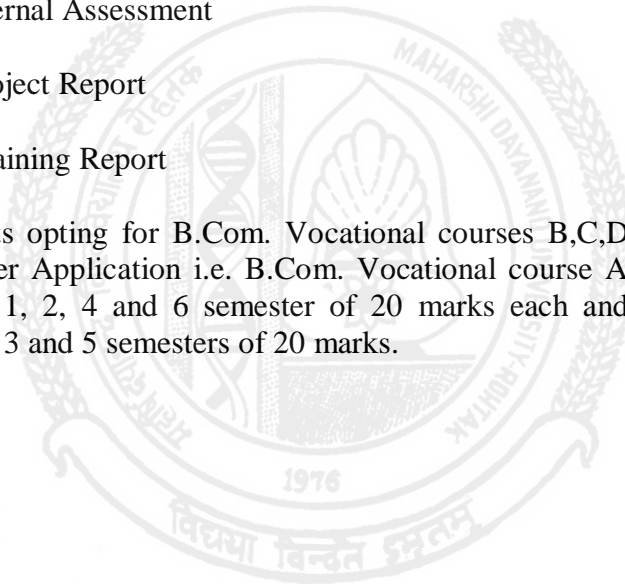
F 6.06 Foreign Trade Documentation and Procedures – II 10 20 70 3 hours

\*IA Stands for Internal Assessment

\*PR Stands for Project Report

\*TR Stands for Training Report

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



**B.Com II**  
**IIIrd Semester**  
**Paper: Corporate Accounting-I**  
**Code: 3.01**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

**Unit- II**

Debenture: Meaning, Types.  
Issue and Redemption of Debentures.

**Unit-III**

Valuation of Goodwill: Meaning, objectives, determinates and main methods.  
Valuation of Shares: Meaning, objectives, determinates and main methods.

**Unit- IV**

Profit or loss before and after incorporation.  
Final accounts of companies.

**B.Com II**  
**IIIrd Semester**  
**Paper: Business Statistics- I**  
**Code 3.02**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.  
Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.  
Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

**Unit- II**

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.  
Dispersion: Concept and Its absolute as well as relative measures.

**Unit- III**

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.  
Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.

**Unit- IV**

Analysis of Bivariate data:

Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method  
Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

**B.Com II**  
**IIIrd Semester**  
**Paper: Business Regulatory Framework- I**  
**Code: 3.03**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

**Unit- II**

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.  
Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.

**Unit- III**

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

Contract of Agency: - Methods of creation and termination of agency; Extent of agents authority; Sub-agent and Substituted agent; Agents duties to Principal and Rights of an agent against principal; Liability of principal to third party and agents personally liable to third party.

**Unit- IV**

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

**B.Com II**  
**IIIrd Semester**  
**Paper: Corporate Law- I**  
**Code: 3.04**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Company- Meaning and Characteristics; Features of company; advantages and disadvantages of incorporation; Lifting of corporate veil; Privileges of private company.

**Unit- II**

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; contents; statement in lieu of prospectus; misleading prospectus and its consequences.

**Unit- III**

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- vires.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

**Unit- IV**

Borrowing Powers; Debentures and Charges.

## **B.Com.II Vocational Course (Computer Application)**

### **IIIrd.Semester**

#### **Paper: Data Base Management System-I**

**Code: A 3.05**

**Time: 3 Hours**

**Max Marks: 70**

**Practical: 30**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

#### **Unit-I**

Introduction to Database System: Basic concepts and definitions, Data Dictionary, Database, DBMS, Operations performed on DBMS System, DBA, File Oriented System versus Database System, Database system Environment, Database Languages: DDL, DML, Data Control Language(DCL), Data Query Language(DQL), Transaction Control Language(TCL), Advantage and Disadvantage of DBMS, Basic concept of Files: File Types, File Organization Techniques.

#### **Unit-II**

Database System Architecture: Introduction, Schemas, Sub Schemas, Instances, Levels of Database Architecture. Data Independence, Structure, Components and Functions of DBMS, Data Models, Types of Database System(DBMS), Relational Algebra and Calculus: Introduction, Structure of Relational Database, Keys of Relations, Relational Algebra: Basic Operations, Relational Calculus. Relational Query Languages Codd's Rules.

#### **Unit-III**

Introduction to Database Design: Software Development Life Cycle (SDLC), Development Cost and Structure System Analysis and Design (SSAD), Database Development Life Cycle (DDL), Database Design, Automated Design Tools, Normalization: Normal Forms: 1st, 2nd and 3<sup>rd</sup> NF, BCNF, 4NF and 5NF. Functional Dependency and Decomposition Techniques.

#### **Unit-IV**

Query Processing and Query Optimization: Techniques: - Transaction Processing and Concurrency Control Methods.

Introduction to Oracle: Modules of Oracle, Invoking SQL\*PLUS, Data types, Data Manipulation: Create, Modify, Insert, Delete and Update, Searching and Matching, Oracle Functions, SQL\*Forms, Form Constructions, Oracle Transactions.

#### **Practical (B)**

Max marks: 30

Application Development Using 'Oracle and DBMS-III+'

Suggested Books: (1) Database Systems, S.K.Singh, and Pearson Education, Published by Dorling Kindersley.

(2) DBMS, Alexis Leon, Vikas Publication House,

## **B.Com II Vocational Course (Computer application)**

### **IIIrd Semester**

#### **Paper: Structural Programming & Computer Graphics- 1**

**Code: A 3.06**

**Time: 3 Hours**

**Max marks : 70**

**Practical : 30**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each

#### **Unit-I**

Planning the Computer Programming: - Purpose of Program Planning, Methods of analyzing a program requirements, Representations of Algorithms, Flow Charts: Flowchart Symbols, Levels of Flowcharts, Flow Chart Rules, Advantage & Disadvantage of Flow Chart.

#### **Unit-II**

Introduction to 'C' language: Concept of structural programming, Basic Constructs of Structural Programming: Sequence, Selection, Repetition (Iteration), Advantage of 'C' Language, Data types, Constant, Variable, Keywords, Structure of 'C' program, Operators, Decision Statement & loop Control Statement.

#### **Unit-III**

Computer Graphics: - Definition, Role of Graphics in various fields e.g.: (CAD) Computer Aided Design/Drafting Package, Animators, (DTP) Desktop Packages, Working with Photoshop, Types of Graphics, Hardware & Software used in Graphics, Graphics Primitives, Application of Computer Graphics, Graphics Functions, Types of Printer using in DTP, Types of Graphics Card, Categories of Fonts, Style and Size.

#### **Unit-IV**

Desktop Publishing:-Definition, Facilities of DTP, Features of Ventura Publisher and Page- Maker, Features of Commercial DTP and Graphics Systems available in Market e.g.: Micro- Graphics Designer, Picture Publisher, CorelDraw, Features of commonly supported Program: Draw Designs, Draw Painting & Pictures, Present Graph, Drag & Drop Objects, Paint Tools.

Practical (B)

Max. Marks: 30

Development of a programming application using by 'C'  
Preparation of a document & publishing it using by DTP Program

Suggested Books: Programming With ANSI and Turbo C, Ashok N. Kamthane, Pearson Education, published by Dorling Kindersley,  
(2) Computer Graphics C Version, Pearson Edu, M.Pauline Bakaer  
(3) Introduction to computer Graphics and Multimedia, Arup Chattopadhyay, Vikas Publication House.

**B.Com II Vocational Course (Tax Procedure and Practices)**

**IIIrd Semester**

**Paper: Direct Tax (Procedure and Practice) - I**

**Code: B- 3.05**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit- I**

Computation of Total Income and Tax Liability of Individual; Assessment of Agriculture Income.

**Unit- II**

Computation of Total Income and Tax Liability of HUF; Firm and Cooperative Societies.

**Unit- III**

Assessment of Companies: - Meaning; Types situations in which company may be treated as widely held company; determination of Residential status; Computation of Total Income.

**Unit- IV**

Computation of Tax liability; Rates of Income Tax; Provisions of MAT; Dividend Tax.



## **B.Com II Vocational Course (Tax Procedure and Practices)**

**IIIrd Semester**

**Paper: Direct Tax (Employer's Obligation)**

**Code: B- 3.06**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

### **Unit-I**

Tax deducted at Source: Provisions regarding obtain TAN (Tax deducted/collected Account Number) under Form no. 49B; who and when the person is liable to deduct tax at source; Procedure and provisions regarding rate of Tax deducted at source on various payments.

### **Unit-II**

Advance Payment of Tax: who is liable to pay advance tax; computation of advance tax; installment and due date of advance tax; Provisions regarding interest payable in case of delay payment and deferment of advance tax; Procedure regarding filling of challan and deposit of advance tax?

### **Unit-III**

Self Assessment Tax: Provisions regarding procedure for filling of challan and depositing of tax their of; computation of interest payable for delay payment of self assessment tax. Return of Income: who is liable to file return of income; time limit; return by whome to be signed; filing and filling of returns; Belated return, revised return, defective return, return of loss.

### **Unit-IV**

Provisions regarding certificate to be issued to the recipients-filing and issue of the various TDS forms (16 and 16A);

Provisions regarding Deposit of tax deducted at source-filing and filling of challan and deposit of tax;

Provisions regarding submission of returns of TDS under Form no.24Q, 26Q, 27Q, 27EQ and QR;

Provisions regarding a Certificate from Income Tax Assessing Officer regarding no deduction of tax and lower rate of tax (Section 197);

Provisions regarding furnishing declaration by recipient for no deduction of tax under Form no. 15H and 15G.

**B.Com II Vocational Course (Tourism and Travel Management)**  
**IIIrd Semester**  
**Paper: Indian Culture and Society**  
**Code: C 3.05**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

History of settlement in India, Genesis of Indian society, Structure of Indian Society, Hindu Social Organization – Varna, Caste, Lineage and Clan, Marriage: Types, Sanctioned and unsanctioned, Intercaste, Remarriage. Women, Widow and Sati. Education: Gurukul, Matha, Pathashala.

**Unit II**

Hindu concepts and way of life: Ashramas, Purushartha, Samskaras, Panchamahavratas, Hindu Religion: Deities and Rituals, Changes in traditional Philosophy and out look: Vedic, Upanishadic, Bhakti, Puranic and Vedantic, Shada- Darshan  
Buddhism: Concept and philosophy of life, communities.

**Unit III**

Tribal Society: A brief survey  
Islamic Religion and society: Sects, Communities and classes, way of life.  
Christian religion and society: Sects, Communities and classes, way of life  
Sikh religion and society: Sects, Communities and classes, way of life.

**Unit IV**

Modernization of Indian Tradition: Factors of Modernization: Modern Education and Social Reasons, Political and Economics Reasons, Spheres of Modernization: Marriage, Family, Castes and Life-style.

**B.Com II Vocational Course (Tourism and Travel Management)**  
**IIIrd Semester**  
**Paper: Sales and Product Management in Tourism**  
**Code: C 3.06**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

Sales and Product Management in Tourism, Introduction to sales management, Personal selling, sales process, selling skills.

**Unit II**

Retail Communication, SFM, Sales Planning and Organization, Sales Forecasting.

**Unit III**

Budget and control, marketing communication process, planning, managing and Evaluating promotional strategy.

**Unit IV**

Managing Clients- Agency relationship, message- design and development, Media Selection- Planning and scheduling, measuring advertising effectiveness.

**B.Com II Vocational Course**  
**(Advertising, Sales promotion and Sales Management)**  
**IIIrd Semester**  
**Paper: Understanding Consumer Behaviour**  
**Code: D 3.05**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**UNIT-I**

Significance and underlying principles of consumer behaviour; the basic consumer decision process; methods of studying consumer behaviour; using consumer analysis to build consumer relationships and loyalty.

**UNIT-II**

Pre-purchases processes; consumer resources and purchase decision process; post-purchase behaviour; consumer demographics and psychographics; personality factors in consumer behaviour; consumer motivation and its challenges; managing consumer knowledge; consumer behaviour towards new and innovative products

**UNIT-III**

Impact of culture, ethnicity and social classification on consumer behaviour; family influences; household consumer behaviour; group influences; influence through dyadic exchanges.

**UNIT-IV**

Approaches to attracting consumer attention; managing consumer exposure; process of customer opinion formation; approaches to changing consumer opinion; improving consumer memory through cognitive learning and retrieval; brand recognition and recall measures.

**B.Com II Vocational Course**  
**(Advertising, Sales promotion and Sales Management)**  
**IIIrd Semester**  
**Paper: Personal Selling and Salesmanship**  
**Code: D 3.06**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Nature and Importance of personal selling. Door to door selling situations where personal selling is more effective than advertising Vs. cost of Personal selling.  
ANDA Model of selling. Types of Selling Situations. Types of Sales Persons.

**Unit-II**

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.

**Unit-III**

Qualities of the successful sales person with particular reference to sunsumer services. Selling as a career ,advantages and difficulties, Measures for making selling an attractive career.

**Unit-IV**

Distribution network relationship. Reports and documents: Sale manual, Order Book, Cash memo, Tour Diary and periodical reports.

**B.Com II Vocational Course (Principles and Practices of Insurance)**  
**IIIrd Semester**  
**Paper: Fire Insurance**  
**Code: E 3.05**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

Origin and Growth, Evolution of Fire Insurance business in India, Meaning, Nature, Risks, Hazards.

Main Elements: - Insurable interests, Indemnity.

**Unit II**

Principle of full disclosure; Principle of Contribution; average clause; Principle of Proximate cause; underwriting of Fire Insurance Business.

**Unit III**

Fire Insurance policies-Issue and renewal of policies; Different kinds; Risks covered; Types of Fire protection policies issued by the General Insurance corporation of India Policy Conditions.

**Unit IV**

Recovery of claims Insures option; Ex-gratia payment and subrogation Policy conditions; Hazards not covered; Reinsurance, double insurance and excess insurance.

## **B.Com II Vocational Course (Principles and Practices of Insurance)**

### **IIIrd Semester**

#### **Paper: Insurance, Finance and Legislation-I**

**Code: E 3.06**

**Time: 3 Hours**

**Max Marks-70**  
**Training Report- 20**  
**Internal Marks- 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

#### **Unit I**

Introduction: Laws of Probability, Forecast of future events; Construction of mortality tables; Mortality tables for annuities.

#### **Unit II**

Premium Determination – Basic factors; Use of mortality tables in premium determination; interest; Compound interest functions, net and gross premium; Mode of periodicity of premium payment; Mode of claim payment; Benefits to be provided. Mode of loading for expenses. Gross premium general consideration, insurer's expenses; Margin adjusting; Premium for term insurance; Temporary insurance; Endowment, insurance; Level and natural premium plan; Premium calculation for study of actuarial valuations.

#### **Unit III**

Reserves and Surplus- Nature, origin and importance of reserves and funds in life and property insurance, retrospective and prospective reserve computation. Statutory regulation of reserve.

#### **Unit IV**

Nature of surrender value; Concept and calculation of surrender value; Standard non-forfeiture; Law; Non-forfeiture value, reduced paid up values; Settlement options; Automatic premium loan.

**B.Com II Vocational Course (Foreign Trade, Practices and procedures)**  
**IIIrd Semester**  
**Paper: Elements of Export Marketing – I**  
**Code: F- 3.05**

**Time: 3 Hours**

**Max. Marks: 70**  
**Training Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Exports: Meaning, need, scope and role of exports.

**Unit-II**

Export Marketing: Meaning and scope of Export Marketing; Sources of information for export markets.

**Unit-III**

International Markets: Modes of entry to international markets.

**Unit IV**

Export Products: Selection of Export Products: Selection of Export Markets: Pricing of Exports.



**B.Com II Vocational Course(Foreign Trade, Practices and procedures)  
IIIrd Semester  
Paper: Foreign Trade Financing and Procedures-I  
Code: F 3.06**

**Time: 3 Hours**

**Max. Marks: 70  
Training Report: 20  
Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

INCO: INCO terms; Export Payment methods

**Unit II**

Financing: Import finance; Letter of Credit; Types and their operation; Preshipment and postshipment finance.

**Unit III**

Banking: Role of EXIM Banks and Commercial Banks in Foreign Trade Finance.

**Unit IV**

ECGC: Role of ECGC in foreign trade; obtaining an ECGC policy and filling claims.

**B.Com (Part- II)**  
**IVth Semester**  
**Paper: Corporate Accounting-II**  
**Code: 4.01**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

**Unit- II**

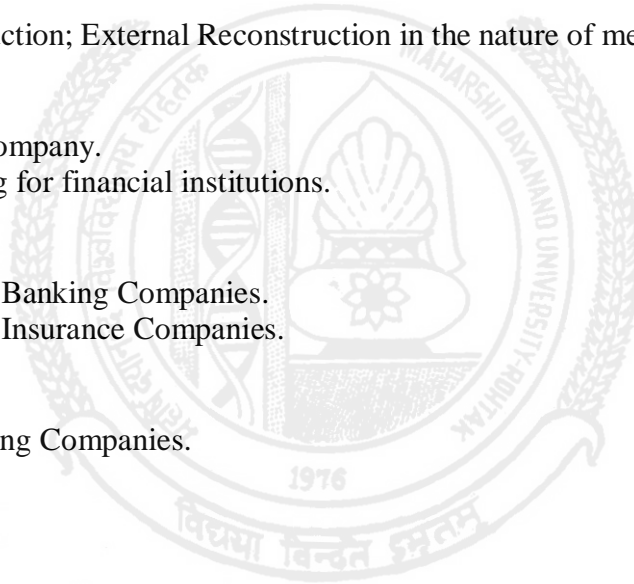
Liquidation of a company.  
Financial reporting for financial institutions.

**Unit- III**

Final Accounts of Banking Companies.  
Final Accounts of Insurance Companies.

**Unit- IV**

Accounts of Holding Companies.



**B.Com II**  
**IVth Semester**  
**Paper: Business Statistics- II**  
**Code: 4.02**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit – I**

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

**Unit- II**

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series.

Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

**Unit- III**

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

**Unit- IV**

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

**B.Com II**  
**IVth Semester**  
**Paper: Business Regulatory Framework – II**  
**Code: 4.03**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

**Unit- II**

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

**Unit- III**

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

**Unit- IV**

Carriage of Goods by land, sea and air.

**B.Com II**  
**IVth Semester**  
**Paper: Corporate Law- II**  
**Code: 4.04**

**Time: 3 Hours**

**Max Marks: 90**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine Questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

**Unit- I**

Shares: - share and stock; Allotment of Shares; Share certificate and share warrant; Transfer and Transmission of shares; calls and Forfeiture of shares. Surrender of shares.

**Unit- II**

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares.

Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

**Unit- III**

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general; meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.

Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

**Unit- IV**

Winding Up: - Meaning; Compulsory winding up; Voluntary winding up; Winding up under the supervision of court; consequences of winding up.

**B.Com.II Vocational Course(Computer Application)**  
**IVth Semester**  
**Paper: Data Base Management System-II**  
**Code:A 4.05**

**Time: 3 Hours**

**Max Marks: 70**

**Practical: 30**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Emerging Database Technologies: Introduction, Internet Databases, Web Technology, Web Databases, Digital Libraries, Multimedia Databases, Mobile Databases, Spatial Databases, clustering-based Disaster-proof Databases.

Physical Data Organization: Introduction, Physical Storage Media, RAID (Redundant Arrays of Independent Disk) Technology, Advantage and Disadvantage of RAID Technology. E.R Model: - Basics of E.R Model, Conversion of E.R. Model into Relations.

**Unit-II**

Decision Support Systems (DSS): History of DSS, Characteristics of DSS, Benefits of DSS, Components of DSS, Operational Data versus DSS Data.

Relationship: One-to-one, One-to-Many, Many-to-Many.

Data Warehousing and Data Mining: Introduction, Main Components of Data Warehouses, Benefits and Limitations of Data Warehouse, Data Mining: Introduction, Data Mining Tools, Data Mining Application.

**Unit-III**

Distribution Database Systems: Introduction, Types of Distributed Databases, Advantages and Disadvantages of Distributed Databases, Architecture of Distributed Databases.

Database Security: Types of Database Failures, Types of Database Recovery, Types of Database Security issue, Authorization and Authentication, Audit Trails, Firewalls, Mandatory Access Control, Data Encryption.

**Unit-IV**

Database Operation in Microsoft Access: Creating forms, creating a Simple Query and Modifying a Query, Types of Query, Features of Microsoft Access.

Visual Basic: Introduction, Analyzing, Controls and Properties, Coding, Loops, Dialog Boxes, Scroll Bars, Option Button, Frames, Check Box, Timer Control procedures and functions, Creating a Report.

## Practical (B)

Max.Marks:30

(Application Development using Visual Basic and MS Access)

**Suggested Book :**( 1) Database Mgt. Systems: S.K.Singh, Office-14 Local Shopping Centre, Panchsheel Park, and New Delhi.

(2) DBMS, Alexis Leon, Vikas Publication House.

(3)Programming with Visual Basic, Pearson Education,

(4)Programming with Visual Basic, Vikas Publication House



**B.Com.II Vocational Course (Computer Application)**  
**IVth Semester**  
**Structured Programming & Computer Graphics- II**  
**Code:A 4.06**

**Time: 3 Hours**

**Max Marks: 70**

**Practical: 30**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit- I**

Introduction to 'C' Language: Introduction, Programming Rules, Executing the Program, Operators, Decision Statement, Loop Control Statement; Structure Programming: Advantages and disadvantages of Structured Programming.

Array Initialization, Definition of Array, Characteristic of Array, One-Dimensional Array, Two Dimensional Array or Multi Dimension Array. Scanf( ) and Printf( ).

**Unit-II**

Pointer: Declaration, Operations on Pointer, Array of Pointers to Arrays.

Functions: Definition, Prototype, Passing parameters, Recursion.

Data Structures: Array, Struct, Union, String, Data Files, Overview of Compilers and Interpreters, Program Development in C.

**Unit-III**

Computer Graphics: Computer Graphics Applications, Computer-Aided Design, Presentation Graphics, Computer Art, Entertainment, Education and Training, Visualization, Image Processing, Graphical User Interfaces,

Display Devices, Overview of Display Method, Raster Scan Display Processing Unit, Input Devices for Interactive Graphics, Programmers Model of Interactive Graphics Systems, Image Acquisition and Storage, Storage Formats for Pictures, Image Acquisition with a Digital Camera.

**Unit-IV**

Introduction of PageMaker: Introduction to Page Maker/Ventura or a Similar Package. Advantage of Page-Maker, Hardware and Software Requirements of Page-Maker. Main Menus, Window Menus, Help Menus. Toolbars, Working of Options: - Revert, Export, Links, Collate, Paste-special, Display Master Items, Auto-flow, Track, Type-Style, Image Control, File and Line, Transformations, Text wrap; Types of Printer, Paint Tools.



## Practical (B)

Max.Marks:30

Development of a Programming Application using by 'C'.  
Preparation of a document & publishing it using by PageMaker

Suggested Books :( 1) Computer Graphics C Version, published by Dorling Kinderslay, Pearson education, patparganj-482, F.I.E.

(2)Computer Graphics: Vikas Publication House,



## **B.Com II Vocational Course (Tax Procedure and Practices)**

**IVth Semester**

**Paper: Direct Tax (Procedure and Practice) – II**

**Code: B 4.05**

**Time: 3 Hours**

**Max. Marks: 70**

**Project Report: 20**

**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

### **Unit- I**

Assessment Procedure: Inquiry before assessment; Types of assessment; prescribed forms for filling Income Tax Returns. Permanent Account Number: Provisions and Procedure for Obtaining PAN; Rectification of mistakes.

### **Unit-II**

Recovery of Tax: Salient provisions and modes of recovery.

Refund of Tax: Procedure of claiming refund; main provisions: Interest on refund; Interest of excess refund; Persons entitled to claim refund.

### **Unit- III**

Appeal and Revision:

Appeal: - Various appellable Authorities; Constitution; Rights, procedure of appealing.

Revision: - Procedure and main provisions.

### **Unit- IV**

Income Tax Authorities: - Hierarchy; Duties and Powers.

Penalty: General principles; various items of penalties, Power of Commissioner to waive penalty. Offences and Prosecutions.

**B.Com II Vocational Course (Tax Procedure and Practices)**  
**IVth Semester**  
**Paper: Wealth Tax**  
**Code: B 4.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Basic Concepts: Person, Assesses, Asset valuation date, Net wealth, scope of Wealth Tax.

**Unit- II**

Deemed Assets; Assets exempted from Wealth Tax; Valuation of Assets.

**Unit- III**

Computation of Net Wealth and Wealth Tax; Procedure of Assessment under Wealth Tax Act.: - Wealth Tax. Return; Liability to assessment in Special Cases.

**Unit- IV**

Tax of Deceased person payable by Legal representatives, Assessment in case of executors; Assessment after Partition of HUF.

## **B.Com II Vocational Course (Tourism and Travel Management)**

**IVth Semester**

**Paper: Tour Package Management**

**Code: C 4.05**

**Time: 3 Hours**

**Max. Marks: 70**

**Project Report: 20**

**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

### **Unit I**

Meaning, definition, origin, development, types, components and significance of tour packages with relation to tourists, destinations and tour companies role and input of public and private sector tourism organizations in promotion of tour packaging business.

### **Unit II**

Tour Formulation- Influencing factors, stages involved in tour formulation- initial Research (Destination and Market), itinerary development- negotiations, Confidential tariff, costing and pricing, market strategies, brochure designing, Printing and distribution, Itinerary preparation for domestic and international Tourist.

### **Unit III**

Defining the concept of tour cost, components of tour cost- Fixed and Variable, Direct and indirect cost, factors affecting tour cost, Tour Cost Sheet- Meaning and Significance, costing, procedures for FIT, GIT and conference and convention Packages, calculation of tour pricing, pricing strategies.

### **Unit IV**

Tourist activities based on Mountains, Deserts, Forest and Wildlife, white water, Marinas, Aero sport etc. and cultural and pilgrimage i.e. place of religions, historical Archaeological, architectural and monumental significance, fairs and festivals. Case study of Tour Packages offered by Major Tour Operators- Cox and Kings, American Express, Thomas Cook, SOTC, Quoni, the STDC of Rajasthan, Kerala, H.P. and Uttarakhand, IRCTC and its Tour Packages.

**B.Com II Vocational Course (Tourism and Travel Management)**  
**IVth Semester**  
**Paper: Consumer Behavior in Tourism**  
**Code: C 4.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

Characteristics affecting Consumer Behavior: Cultural factors, social factors, Personal factors, psychological factors, models of consumer behavior- Black Box Model, high commitment and low commitment consumer behavior.

**Unit II**

Examination of tourist forms and types and their characteristics: Activities, Interests and opinions of tourist market segments and their buying decision Behavior, Buyer decision process- Need recognition, information search, evaluation of alternatives, purchase decision, post purchase behavior.

**Unit III**

The Buyer decision process for new products: Stages in the adoption process, Individual differences in innovativeness, influence of product characteristics on rate of adoption.

**Unit IV**

Specific Consideration of Host and Guest: Interaction and their impact on Physical, Social and cultural environments cross cultural impacts  
Consideration of the implications for tourism management, communication and Promotion.

**B.Com II Vocational Course  
(Advertising, Sales promotion and Sales Management)**

**IVth Semester**

**Paper: Media Management**

**Code: D 4.05**

**Time: 3 Hours**

**Max. Marks: 70**

**Project Report: 20**

**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Media: Meaning, Nature, Scope. Different types of media and their nature and characteristics. Media Research-Meaning, Characteristics, Role of Media Research, Conduct of Media Research, Media Decisions – Deciding on the Reach, Frequency and Impact of Media, Choosing among Major Media Types, Selecting Specific Media Vehicles, Deciding on Media Timing.

**Unit-II**

Media Planning and Strategy: Meaning and Importance, Media Planning Indicators, The Media Class; Development of Media Plan-Market Analysis, Establishing Media Objectives, Developing and Implementing Media Strategies, Media Mix and Target Market Coverage, Media Reach and Frequency, Media Vehicles, Determining Relative Cost of Media; Problems in Media Planning; Media Buying – Meaning and Steps; Media Scheduling – Meaning and Methods of Media Scheduling.

**Unit-III**

Media Evaluation: Evaluation of Broadcast Media - Advantages, Disadvantages, Buying TV Time, Buying Network Time, Syndication, Time Period and Programme Selection, Cable Television; Radio- Advantages and Disadvantages. Evaluation of Print Media - Classification of News Papers, Different types of News Paper Advertising, Advantages and Limitations of Newspaper Advertising, Purchasing Newspaper Space, Magazines- Consumer Magazines and Business Publications, Advantages and Limitations, Buying Magazine Space. Suitability of Each Medium in Advertising Programmes - How Audience is Measured, and Media Time and Space is Purchased

**Unit-IV**

Support Media: Outdoor Media – Meaning, Types, Advantages and Limitations, Transit Advertising - Meaning, Types, Advantages and Limitations, Cinema and Videos - Meaning, Types, Advantages and Limitations, Internet – Features of Net Advertising, Types of Internet Advertising, Audience Measurement, Buying Internet Time and Space. Selecting an Appropriate Media.

**B.Com II Vocational Course**  
**(Advertising, Sales promotion and Sales Management)**  
**IVth Semester**  
**Paper: Basics of Retailing**  
**Code: D 4.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I**

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.

**Unit-II**

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

**Unit-III**

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

**Unit-IV**

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

**B.Com II Vocational Course (Principles and Practices of Insurance)**  
**IVth Semester**  
**Paper: Marine Insurance**  
**Code: E 4.05**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

Marine Insurance Contract-Origin and growth; History of Loyds; Evolution of marine insurance business in India. Basic elements- Insurable interest, Utmost Good Faith, implied warranties, policy document.

**Unit II**

Types of marine insurance contract: Freight, Cargo and vessel, Procedure for obtaining marine protection policy; Marine policies and conditions. Nature of coastal marine insurance; perils covered, protection available.

**Unit III**

Marine losses – Total loss; partial loss, particular average loss and general average loss; preparation of loss statement, Payment of Marine Losses-requirement of the insured, documents needed.

**Unit IV**

Procedure for preparation and presentation of claim; payment of compensation by insurer. Valuation of loss salvage; Limits of liability; Attachment and termination of risk,



**B.Com II Vocational Course (Principles and Practices of Insurance)**  
**IVth Semester**  
**Paper: Insurance, Finance and Legislation-II**  
**Code: E 4.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit I**

Nature and sources of insurance surplus; Special forms of surplus, distribution of surpluses; Extra dividend, residuary dividend; Investment of surplus and reserve- basic principles.

**Unit II**

Investment policy of LIC and GIC in India, General Insurance Corporation of India Act, Export Credit and Guarantee Corporation Act.

**Unit III**

Legislation- A brief study of Indian Insurance Act, 1938; detailed study of Life Insurance Corporation of India Act, 1956.

**Unit IV**

IRDA Act 2000.-Main provision.

**B.Com II Vocational Course (Foreign Trade, Practices and Procedures)**  
**IVth Semester**  
**Paper: Elements of Export Marketing-II**  
**Code: F 4.05**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I:**

Channel selection and appointment of agents in export markets; agency agreement and payment of agency commission.

**Unit-II:**

Promotion abroad: Use of mailing list; advertisement abroad; participation in trade fairs and exhibitions.

**Unit-III:**

WTO: WTO provision regulating exports.

**Unit- IV:**

Legal aspects of export contract including NCCO terms. Arbitration and settlement of disparities.

**B.Com II Vocational Course (Foreign Trade, Practices and Procedures)**  
**IVth Semester**  
**Paper: Foreign Trade Financing and Procedures-II**  
**Code: F- 4.06**

**Time: 3 Hours**

**Max. Marks: 70**  
**Project Report: 20**  
**Internal Marks: 10**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

**Unit-I:**

Sources of finance for Foreign Trade; obtaining long term finance from export import bank.

**Unit-II:**

Costing and Pricing of Export.

**Unit-III:**

International Capital Markets and Instruments.

**Unit-IV:**

Foreign Exchange rates determination; exchange rate fluctuations and obtaining forward covers.

