



UNIVERSITY OF DELHI

B. A. Programme (Discipline Course) – Commerce

Rules, Regulations and Course Contents

Semester I Nov. /Dec. Examination 2011

Semester II April/May Examination 2012

Semester III Nov. /Dec. Examination 2012

Semester IV April/May Examination 2013

Semester V Nov. /Dec. Examination 2013

Semester VI April/May Examination 2014



B.A. (Discipline Course) - Commerce Syllabus as per revised course structure to be effective from Academic Year 2011-12 and onwards



BA PROGRAM DISCIPLINE COURSES STRUCTURE
Commerce Based Courses in BA Program

Stream	Title of the Paper	No. of Papers existing	No. of Papers in Semester Scheme
1	Entrepreneurship and Small Business	4	8
2	Tax Procedures and Practices	4	6
3	Insurance	4	8
4	Travel and Tourism	4	7
5	Human Resource Management	4	8
6	Business Laws	4	6
7	Accounting and Finance		6
8	Advertising Sales Promotion and Sales Management	4	6
9	Office Management & Secretarial Practice	3	6
		35	61



**B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – I (a): SEMESTER - I
Fundamentals of Business Organization**

Max. Marks: 100

Lectures: 60

Learning Objectives: The purpose of this paper is to facilitate awareness about the nature of business activity, ownership types and the environment in which the business operates. After going through this course the learners should be able to accomplish the following:

- (i) Define business and distinguish among trade, commerce and industry.
 - (ii) Define micro, small and medium enterprises with respect to their industrial and services variants
 - (iii) List the prominent sector of activities of the MSMEs in India
 - (iv) Describe the elements of business environment
 - (v) Analyze the ways in which the environmental elements individually and collectively impact business
1. Introduction to the world of business
 - (a) Definition of business, industry & commerce and their interrelationship in today's environment.
 - (b) MSME- definitions. Profile of activities. Role of MSMEs in Indian economy (national and state-level).

(Lecture 20)
 2. The environment of business
 - (a) The elements of the environment: natural, legal & political, technological, economic, socio-cultural and international
 - (b) Business- environment interface

(Lecture 20)
 3. Forms of business organization
 - (a) Sole proprietorship, partnership, limited partnership, private limited company, public limited company, cooperatives & self-help groups, HUF and family business.
 - (b) Criteria for the choice of a suitable form of business organization. Relative suitability of the various forms for MSMEs.

(Lecture 20)

Suggested Reading:

1. Chhabra, T.N., *Modern Business Organization*, New Delhi, Dhanpat Rai & Sons, Latest Edition.
2. Chhabra T.N.; *Business Organisation & Management*, Sun India Publications, New Delhi.
3. Shankar, Gauri; *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
4. Tulsian, P.C.; *Business Organisation & Management*, Pearson Education, New Delhi.
5. Tripathi, P.C.; *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi.



Note: Latest edition of text book may be used.

Journals, Periodicals and Reports:

1. Any two Business Magazines from among Business Today, Business World, Business India, and the like.



**B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 1 (b): SEMESTER - II
Fundamentals of Management**

**Max. Marks: 100
Lectures: 60**

1. Meaning and importance of management

- (a) Management versus administration. Elements, roles (Mintzberg's classification), levels and skills
- (b) Importance of management in an organization

(Lecture 20)

2. Functions of management-I

- (a) Planning- meaning, process, importance; decision-making- meaning, importance and types; problem-solving.
- (b) Organizing- departmentation and delegation; informal groups. Staffing- recruitment and selection.

(Lecture 20)

3. Functions of management-II

- (a) Directing: (i) communication -meaning, process, importance and types; (ii) leadership (inspiring others) -meaning, process, importance and types, followership; (iii) motivation - need hierarchy, meaning, process, importance
- (b) Controlling- meaning, process and importance

(Lecture 20)

Suggested Readings:

- 1. Chhabra, T.N., *Principles and Practice of Management*, New Delhi, Dhanpat Rai & Sons, Latest Edition.
- 2. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
- 3. Bushkirk, R.H.; *Concepts of Business: An Introduction to Business System*, Dryden Press, NY.
- 4. Douglas, McGregor; *The Human Side of Enterprise*, McGraw-Hill, New York.

Note: Latest edition of text book may be used.

Additional Readings:

- 1. Kreitner, **Foundations of Management- Basic and Best Practices** , (Reference incomplete)
- 2. Stoner, James F. and R. Edward Freeman, **Management**, Latest Edition, Prentice-Hall of India Private Limited.

Journals, Periodicals and Reports:

- 1. Any two Business Magazines from among Business Today, Business World, Business India, and the like.



B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 2 (a): SEMESTER - III
Fundamentals of Entrepreneurship

Max. Marks: 100

Lectures: 60

1. Entrepreneur-Entrepreneurship-Enterprise
 - (a) Meaning and types of entrepreneurs. Characteristics of entrepreneurs (esp. tolerance for ambiguity, risk-taking, internal locus of control). Entrepreneurship vs. management. Entrepreneurship vs. intrapreneurship. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
 - (b) Entrepreneurship as an interactive process between the person and the environment. Formation of entrepreneurial identity. Contemporary role models. Indian business groups.

(Lecture 20)
2. Entrepreneurial Person: with reference to legendary entrepreneurs and contemporary role models.
 - (a) Entrepreneurial competencies- competencies identified by Entrepreneurship Development Institute of India
 - (b) Entrepreneurial motivation: External and internal factors. Role of the higher-order needs of the need-hierarchy. Achievement motivation theory. Multiplicity and diversity.

(Lecture 20)
3. Entrepreneurial Performance and Rewards
 - (a) Measures of entrepreneurial performance
 - (b) Financial and psychological rewards and risks of entrepreneurship

(Lecture 20)

The students should be encouraged to explore the following web- sites:

1. <http://www.nenonline.org>
2. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)

Suggested Reading:

1. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
2. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
3. Holt, David H., *Entrepreneurship: New Venture Creation*, Prentice-Hall of India, New Delhi. Latest Edition.

Note: Latest edition of text book may be used.



Additional Readings:

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Macmillan Business Books, Delhi, Latest Edition.
2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.
3. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

Journals & Periodicals:

1. Journal of Entrepreneurship
2. SEDME
3. Laghu Udyog Samachar



B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 2 (b): SEMESTER - IV
Feasibility Study and Business Plan

Max. Marks: 100

Lectures: 60

1. Opportunity scouting and idea generation
 - (a) Sources of business ideas. Role of personal observation, creativity, and business research
 - (b) Entrepreneurial opportunities in contemporary business environment, for example opportunities in network- marketing, franchising, business process outsourcing in the early 21st century and challenges of coping the post WTO regime. Small business as the seedbed of entrepreneurship.

(Lecture 20)

2. Feasibility study

Preliminary screening of the business ideas. Aspects of the technical and economic feasibility:

- (a) Commercial, financial and administrative feasibility.

(Lecture 20)

3. Business plan:

- (a) Meaning and uses of a business plan. Elements (major headings and brief discussion) and presentation.
- (b) Implementation- prototype development and test marketing.

(Lecture 20)

The students should be encouraged to explore the following web- sites:

1. <http://www.nenonline.org>
2. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com) (for project reports).

Suggested Readings:

1. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
2. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
3. Holt, David H., *Entrepreneurship: New Venture Creation*, Prentice-Hall of India, New Delhi. Latest Edition.

Note: Latest edition of text book may be used.



Additional Readings :

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Macmillan Business Books, Delhi, Latest Edition.
2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.
3. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

Journals & Periodicals:

1. Journal of Entrepreneurship
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**B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 3 (a): SEMESTER - V**

Managerial Aspects of Small Business- Operations, Office and Business Communication

Max. Marks: 100

Lectures: 60

1. Managerial roles and functions in a small business. Entrepreneur as the manager of his business. The need for and the extent of professionalisation of management of small business in India.

(Lecture 20)
2. Operations management: designing and redesigning business processes, layout, production planning & control, implementing quality management and productivity improvement programmes. Input-analysis, throughput analysis and output analysis. Basic awareness of inventory methods. Basic awareness about the need for and means of environment (eco-) friendliness and energy management.

(Lecture 20)
3. (a) Organization of business office. Basic awareness of manual and computerized office systems and procedures. Introductory word processing, spreadsheet preparation and data sorting and analysis, internet browsing.
(b) Business communication, negotiation and etiquettes (telephone, e-mail, meetings and interpersonal interactions).

(Lecture 20)

Note: In Semester V and VI students can opt for either

- (i) 3(a) and 3(b), respectively;
- Or
- (ii) 4(a) and 4(b), respectively;

Suggested Readings :

1. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
2. Duggal, Balraj, *Office Management and Commercial Correspondence*. New Delhi, Kitab Mahal, Latest Edition.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 3 (b): SEMESTER - VI**

Managerial Aspects of Small Business-II: Accounting and Functional Areas

Max. Marks: 100

Lectures: 60

1. Principles of double-entry book-keeping: journal entries, cash-book, pass book, and Bank Reconciliation Statement, ledger accounts, trial balance and preparation of final accounts: Trading and Profit & Loss Account; Balance-sheet. Financial management in a small business. Fixed assets and their financing. Debt-equity ratio and the analysis & management of risk-return in business. Funds flow statement and the integrated ratio analysis. Management of cash, receivables and inventory. Cost planning and control. Awareness of leasing, factoring and credit rating services.

(Lecture 20)
2. Issues in small business marketing. The concept and application of product life cycle (plc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/ tender marketing, negotiation with principal customers. Basic understanding of consumer behaviour.

(Lecture 20)
3. Management of human resources in small business. Entrepreneur as the source of human capital. Issues in attracting and retaining talent in the prevalent human resource environment. Entrepreneurial self-renewal and succession planning.

(Lecture 20)

Suggested Readings:

1. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
2. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.

Note: Latest edition of text book may be used.

Additional Readings

1. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

Journals & Periodicals

1. Journal of Entrepreneurship
2. SEDME
3. Laghu Udyog Samachar



B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 4 (a): SEMESTER - V
Evolution of Policy and Institutional Framework

Max. Marks: 100

Lectures: 60

1. Genesis and the evolution of the Government of India's small-scale sector policy: Gandhian philosophy and the recommendations of the Ford Foundation team.
(Lecture 15)
2. Industrial Policy Resolutions 1956, 1977, 1991 and the reports of the relevant committees. Special emphasis on the provisions relating to the development of entrepreneurship and small business.
(Lecture 15)
3. National-level financial and non-financial institutions for entrepreneurship and small business development and their roles, functions and schemes: Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), National Institute of Small Industries and Entrepreneurship Development (NIESBUD), Entrepreneurship Development Institute of India (EDII), National Institute of Small Industries Extension Training (NISIET, renamed as NI-MSME). Commodity boards and exports promotion councils. (Emphasis on their Objectives, Activities and Schemes).
(Lecture 15)
4. State and grass root level policies and institutions with special references to National Capital Region. Roles, functions and schemes of Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporations (SIDCs), Small Industries Services Institutes (SISIs), Technical Consultancy Organizations (TCOs), Product and Process Development Centres, Testing Laboratories, etc. State Industrial Investment Corporations (SIICs). Non-government initiatives and government- private sector partnering. Role of industries/entrepreneur's associations and self-help groups.

Lecture 15

The students should be encouraged to explore the following web- sites:

1. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)
2. <http://www.nimsme.org>
3. [http:// www.sidbi.com](http://www.sidbi.com)
4. [http://www. niesbud.nic.in](http://www.niesbud.nic.in)
5. [http:// www.nsic.co.in](http://www.nsic.co.in)

Suggested Readings:

1. Verma, J. C. and Gурpal Singh, Small Business and Industry- A Handbook for Entrepreneurs, New Delhi, Sage
2. Nanda, K. C., Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know, New Delhi, Response Books

Note: Latest edition of text book may be used.



Additional Readings:

1. Awasthi, Dinesh N. and Jose Sebastian, Evaluation of Entrepreneurship Development Programmes, New Delhi, Sage Publications Private Limited, 1996.
2. Juneja, J.S., Small and Medium Enterprises, Deep & Deep Publications Pvt. Ltd., New Delhi, 2002.
3. Saini, J. S., Entrepreneurship Development: Programmes and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi, 2003.

Journals, Periodicals and Reports:

1. Laghu Udyog Samachar (Hindi & English)
2. SEDME



**B. A. Programme (Discipline Course) – Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
PAPER – 4 (b): SEMESTER - VI
Contemporary Policy and Institutional Framework**

Max. Marks: 100

Lectures: 60

1. Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006. Objective, Definitions and provisions pertaining to the promotion and development of the Micro, Small and Medium Enterprises. Development. **Lecture 20**
2. Changing context of the MSMEs in the era of liberalization, and globalization. Competitiveness, quality and branding. **Lecture 20**
3. The provisions of the various industrial, commercial and labour laws applicable to the small-scale sector (Objectives, Definitions and Salient Provisions only). Case for and progress on special laws for the small-scale sector. Reach of the various promotional programmes, evaluation of their effectiveness and the ways and means of accessing the available help. **Lecture 20**

The students should be encouraged to explore the following web- sites:

1. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)
2. <http://www.nimsme.org>
3. [http:// www.sidbi.com](http://www.sidbi.com)
4. [http://www. niesbud.nic.in](http://www.niesbud.nic.in)
5. [http: // www.nsic.co.in](http://www.nsic.co.in)
(c) <http://www.nenonline.org>

Suggested Readings:

1. Verma, J. C. and Gurpal Singh, Small Business and Industry- A Handbook for Entrepreneurs, New Delhi, Sage,
2. Nanda, K. C., Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know, New Delhi, Response Books,

Journals, Periodicals and Reports:

1. Laghu Udyog Samachar (Hindi & English)
2. SEDME



B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 1(a): SEMESTER - I
Indirect Taxes

Max. Marks: 100

Lectures: 60

Objective: The objective of this paper is to acquaint the students with basic knowledge of indirect taxes and service tax.

Learning Outcomes: This paper will help the students to develop basic understanding of indirect taxes and provisions regulating Service Tax. They will also be able to know the various forms and documents required for Service Tax.

Course Contents:

1. Meaning and Importance of Tax, Canons of Taxation, Incidence of taxation, Direct vs. Indirect Taxation, Indian tax system-Types of taxes, tax structure, Tax authorities in India
(15 Lectures)
2. VAT-Difference between VAT and end point tax, need for VAT, rates, input tax credit
(10 Lectures)

Service Tax

3. Introduction and nature of service tax. Service Tax: Classification, exemptions, Procedures.
(10 Lectures)
4. Services liable for tax- Departmental clarifications.
(15 Lectures)
5. Tax rates- Return of Service Tax (including e-return) Assessment collection of tax. Penalties fines and prosecutions.
(10 Lectures)

Suggested Readings:

1. Dr Vinod K. Singhanian and Monika Singhanian, *Students Guide to Income Tax including Sales Tax*, Taxman Publications Pvt. Ltd. Delhi, Latest edition.
2. Mahesh Chandra. & D.C. Shukla, *Income Tax and Sales Tax*, Pragati Publication, Latest edition.
3. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax and Sales Tax*, Bharat Law House, Delhi, Latest edition.
4. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Dr. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*, Latest edition.
6. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

Note: Latest edition of text book may be used.



Journals:

1. *The Chartered Accountants*, Published by *The Institute of Chartered Accountants of India*, Delhi.
2. *The Chartered Secretary*, Published by *The Institute of Company Secretaries of India*, Delhi
3. *SEBI and Corporate Laws*, Published by *Taxmann Allied Services Pvt. Ltd.*, Delhi



B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 1(b): SEMESTER - II
Central Sales Tax

Max. Marks: 100
Lectures: 60

Objective: The objective of this paper is to acquaint the students with basic knowledge of central sales tax.

Learning Outcomes: This paper will help the students to develop basic understanding of provisions regulating Central Sales Tax. They will also be able to know the various forms and documents required for the same.

Course Contents:

1. An overview of Central Sales Tax Act, Important terms & definitions. **(10 Lectures)**
2. Concept of Sale or purchase of goods in the Course of inter-state sale or in the course of import or export. **(20 Lectures)**
3. Registration of dealers & procedure thereof, Use of forms under CST. **(10 Lectures)**
4. Maintenance of records & Submission of return. **(10 Lectures)**
5. Appeals, penalties, fines, and prosecutions. **(10 Lectures)**

Suggested Readings:

1. Dr Vinod K. Singhania and Monika Singhania, *Students Guide to Income Tax including Sales Tax*, Taxman Publications Pvt. Ltd. Delhi, Latest edition.
2. Mahesh Chandra. & D.C. Shukla, *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax and Sales Tax*, Bharat Law House, Delhi, Latest edition.
4. VS. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Dr. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*. Latest edition.
6. V. S. Datey. *Central Sales Tax*, Taxmann Publications Pvt. Ltd., Delhi. Latest edition.

Note: Latest edition of text book may be used.

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Journals:

1. *The Chartered Accountants, Published by The Institute of Chartered Accountants of India, Delhi.*
2. *The Chartered Secretary, Published by The Institute of Company Secretaries of India, Delhi*
3. *SEBI and Corporate Laws, Published by Taxmann Allied Services Pvt. Ltd., Delhi*



B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 2(a): SEMESTER - III
Income Tax Law -I

Max. Marks: 100
Lectures: 60

Objective: The objective of this paper is to provide the basic knowledge of income tax law.

Learning Outcome: The students are expected to have an understanding of income tax law and be able to compute the taxable income under different heads of income.

Course Contents:

1. Basic concepts: Assessee, income, Concept of income, Period of Assessment(Previous Year, Assessment Year),Structure to compute tax liability (5 Lectures)
2. Residential Status and Tax Incidence (10 Lectures)
3. Computation of income under the head ‘Salaries ‘ (25 Lectures)
4. Computation of income under the head ‘Income from House Property ‘ (10Lectures)
5. Computation of income under the head ‘Profits and gains of business and profession ‘ (10 Lectures)

Suggested Readings

1. Dr Vinod K. Singhania_ and Monika Singhania, *Students Guide to Income Tax including Sales Tax* ,Taxman Publications Pvt. Ltd. Delhi, Latest edition.
2. Mahesh Chandra. & D.C. Shukla, *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. H.C. Mehrotra, *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
4. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax and Sales Tax*, Bharat Law House, Delhi, Latest edition.

Note: Latest edition of text book may be used.

Journals

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.

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3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute, Chennai.

CD's -

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr, Vinod K. Singhanian and Dr. Kapil Singhanian, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, latest version.



B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 2(b): SEMESTER - IV
Income Tax Law II

Max. Marks: 100
Lectures: 60

Objective: The objective of this paper is to provide the basic knowledge of income tax law.

Learning Outcome: The students are expected to have an understanding of income tax law and be able to compute the taxable income under different heads of income, deduction under chapter VI. Compute tax liability and allow rebate and relief for an individual and partnership firm.

Course Contents:

1. Heads of Income: Revision of First three heads of income, Capital Gains, Income from other sources (pertaining to individuals and firms).
(15 Lectures)
2. Clubbing of income, aggregation of income and set off and carry forward of losses (pertaining to individuals and firms).
(10 Lectures)
3. Deduction from Gross Total Income under Chapter VI A. **(10 Lectures)**
4. Rebate of Income Tax under Section 88E. Relief under section 89, 90 and 91(pertaining to individuals and firms).
(5 Lectures)
5. Assessment of individuals and firms. **(20 Lectures)**

Suggested Readings:

1. Dr Vinod K. Singhania_and Monika Singhania, *Students Guide to Income Tax including Sales Tax*, Taxman Publications Pvt. Ltd. Delhi, Latest edition.
2. Mahesh Chandra. & D.C. Shukla, *Income Tax and Sales Tax*, Pragati Publication.Latest edition.
3. H.C. Mehrotra, *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
4. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax and Sales Tax*, Bharat Law House, Delhi, Latest edition.

Note: Latest edition of text book may be used.

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Journals:

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi,;
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute Chennai.

CD's -

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr, Vinod K. Singhania and Dr. Kapil Singhania, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version.



**B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 3(a): SEMESTER - V
Income Tax - Procedure & Practice 1**

Max. Marks: 100

Lectures: 60

Objective: The objective of this paper is to provide basic knowledge of income tax procedures and practices.

Learning Outcome:

The students are expected to know the assessment procedure, T.D.S rules, advance tax. Student should be able to prepare all the relevant documents.

Course Contents:

1. Assessment Procedures: Assessment under section 143(1), regular assessment under section 143(3), best judgment assessment, income escaping assessment time limit for notice, time limit for completion of assessment and reassessment. **(30 Lectures)**
2. Tax deduction at source- Obligations of payer of income, TDS, rates, rights of recipients to get payment without TDS or with lower TDS, certificates and return pertaining to TDS (including e-TDS returns) **(25 Lectures)**
3. Advance tax payment for all types of assesses **(5 Lectures)**

Note: In Semester V and VI students can opt for either

(iii) 3(a) and 3(b), respectively;

Or

(iv) 4(a) and 4(b), respectively;

Suggested Readings:

1. Dr Vinod K. Singhanian_ and Monika Singhanian, *Students Guide to Income Tax including Sales Tax* Taxman Publications Pvt. Ltd. Delhi, Latest edition.
2. Mahesh Chandra. & D.C. Shukla, *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. H.C. Mehrotra, *Income Tax Law*, Sahitya Bhavan, Agra, Latest edition.
4. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax and Sales Tax*, Bharat Law House, Delhi, Latest edition.

Note: Latest edition of text book may be used.



Journals

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute Chennai.

CD's -

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, latest version.



B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 3(b): SEMESTER - VI
Income Tax - Procedure & Practice-II and Wealth Tax

Max. Marks: 100

Lectures: 60

Objective: The objective of this paper is to provide basic knowledge of income tax procedures and practices and also the basic understanding of Wealth-Tax Act.

Learning Outcome: The students are expected to know the procedure of income tax refund, appeals, interest, penalties and prosecutions. The student should be able to prepare all the relevant documents. They should be also able to compute Wealth Tax liability of assesses.

.Course Contents:

1. Interest & Refund. Appeals (including reduction/waiver of penalties), rectification, revisions: (including documentations)
(15 Lectures)
2. Penalties & Prosecutions: Procedure for Imposing penalties, waiver of penalty, nature of default and penalties imposable. Search and seizures.
(20 Lectures)

Section B: Wealth Tax

Important terms & definitions, computation of net wealth. Exempted assets, deemed assets. Valuation of immovable property and jewellery

(25 Lectures)

Suggested Readings:

1. Dr Girish Ahuja & Dr Ravi Gupta , Systematic Approach to Wealth Tax.
2. Mahesh Chandra & D.C. Shukla. *Income Tax and Sales Tax*, Pragati Publication, Latest edition.
3. H.C. Mehrotra, *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
4. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax and Sales Tax*, Bharat Law House, Delhi, Latest edition.
5. Dr Vinod K Singhania & Monica Singhania, Supplement to Students Guide to Income Tax (incorporating Central Sales Tax Act Wealth Tax Act) , Taxmann Publications ,Delhi.

Note: Latest edition of text book may be used.



Journals

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India,. Delhi,
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute Chennai.

CD's -

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr, Vinod K. Singhania and Dr. Kapil Singhania, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version.



B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 4(a): SEMESTER - V
Indirect Taxes -Central Excise Law

Max. Marks: 100
Lectures: 60

Objective: The objective of this paper is to give the knowledge of excise laws in India.

Learning Outcome: The students are expected to have an, understanding of various provisions, documents and procedures under central excise laws. The students are also expected to know the e>Returns wherever applicable.

Course Contents:

1. Nature & meaning of Central Excise (5 Lectures)
2. Important definitions, General Procedure including registration. (10 Lectures)
3. Valuation of Excisable goods. Salient features of CENVAT and procedure for claiming credit. (25 Lectures)
4. Maintenance of statutory records: Procedure for removal of goods. (5 Lectures)
5. Penalties and prosecutions, Submission of return (including online submission of return) (15 Lectures)

Suggested Readings:

1. V.S, Datey. *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., Delhi. Latest edition.
2. Dr Sanjeev Kumar, *Systematic Approach to Indirect Taxes*, Latest edition.
3. Jain P. K. *Customs Tariff Act, Excise Tariff Act and their Manuals*, Centax Publications Ltd, New Delhi, Latest edition.

Note: Latest edition of text book may be used.

Journals

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.

CD 's

Taxmann's Central Excise and Customs Rules and Forms on CD, Latest Edition



**B. A. Programme (Discipline Course) – Commerce
TAX PROCEDURE AND PRACTICES
PAPER 4(b): SEMESTER - VI
Indirect Taxes –Customs Act and Procedure**

**Max. Marks: 100
Lectures: 60**

Objective: The objective of this paper is to give the knowledge of customs law.

Learning Outcome: The students are expected to have an understanding of various provisions, documents and procedures under Customs law. The students are also expected to know the e>Returns wherever applicable.

Course Contents:

1. Important terms and definitions under the Customs Act. **(5 Lectures)**
2. Types of duties, Procedure to compute effective rate of duty. **(10 Lectures)**
3. Types of Import- import of cargo, personal baggage and stores, courier and post. **(15 Lectures)**
4. Clearance procedure including filing of relevant documents, Steps and documents to be prepared, Penalties and prosecutions. **(20 Lectures)**
5. Export Promotion schemes, Duty drawback, EOU, Special economic zones. **(10 Lectures)**

Suggested Readings:

1. V.S, Datey, *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition
2. Dr Sanjeev Kumar, *Systematic Approach to Indirect Taxes*, Latest edition.
3. Jain P. K. *Customs Tariff Act, Excise Tariff Act and their Manuals*, Central Tax Publications Ltd, New Delhi, Latest edition.

Journals

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*. Published by Taxmann Allied Services Pvt. Ltd., Delhi.

CD 's

Taxmann's Central Excise and Customs Rules and Forms on CD, Latest Editions.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE**

**PAPER – I (a): SEMESTER - I
Introduction to Insurance**

Objective: To impart introductory knowledge of Insurance to the students

Learning Outcomes: This paper is meant for students to gain in-depth knowledge of principles of insurance, insurance contract and documentation. The special emphasis is on the theoretical framework of insurance.

1. Introduction to Insurance

20 Lectures

- Risk, Types of Risk, Management of Risk.
- Relevance of Probability. Theory and Law of Large numbers. (No practical problems).
- History and Development of Insurance, Role of Insurance in Economic Development
- The Insurance market, Legal Environment, the Intermediaries & the Customer.

2. Reinsurance

5 Lectures

- Concept and Terminologies
- Methods of Re-insuring, types of re-insurance covers

3. Principles of Insurance

10 Lectures

- Utmost good faith, Insurable Interest, Indemnity, Contribution & Subrogation, Proximate Cause

4. Nature of Insurance

15 Lectures

- A contract. Express & Implied Conditions, Conditions Subsequent & precedent to Liability, Non-payment of premium.
- Classification of Insurance Business, the different types of Life and General Insurance Policies.

5. Documentation

10 Lectures

- Proposal Forms, the Insurance Policy, Cover Note, Certificates, Renewal Notices, Endorsement and specifications.

Suggested Readings:

1. Black, K. and Skipper, H.D. *Life and Health insurance*. 13th edition Pearson Education
2. Crane, F. 6. *Insurance Principles and Practices* John Wiley and Sons, New York (1980)
3. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall, 1982
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U. K. 2002
5. Mehr, R. I., *Fundamentals of Insurance*, Irwin, 1986
6. Rejda, G.E., *Principles of Risk Management and Insurance*. 8th Edition, Pearson Education
7. Vaughan, E. J. and Vaughan, T., *Fundamentals of Risk and Insurance*, 9th Edition, Wiley & Sons
8. Elements of Insurance, D.S. Hansell
9. Elements of Insurance, W. A. Dinsdale & D.C. Mac Murdie



10. Madeen Law of Insurance in India-H.S. N. Murthy
11. Insurance Theory and Practice - M.J. Mathew
12. Gupta P.K., Insurance and Risk Management, 2nd Edition, 2009, Himalaya Publishing House
13. Gupta P.K., Fundamentals of Insurance, 3rd Edition, 2008, Himalaya Publishing House

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE
PAPER – I (b): SEMESTER II
Elementary Insurance**

**Max. Marks: 100
Lectures: 60**

Objective: To impart elementary knowledge of Insurance to the students

Learning Outcomes: This paper is meant for students to gain in-depth knowledge of financial, investment and accounting aspects of insurance, underwriting and claims settlement procedure.

- 1. Financial Aspects of Insurance (only theoretical aspects) 20 Lectures**
- Share Capital Requirement, Solvency of an Insurer, Shareholder Fund, General & Free Reserves.
 - Premium, Theory of Rating, Premium Reserves, Cross and Net Business, Commission / Brokerage, Premium Tax / Stamp Duty.
 - Claims, Claim Reserves, Claim Expenses, Claim Ratio, Management expenses.
 - Taxation of Insurance Companies.

- 2. Investment Aspects 10 Lectures**
- The IRDA (Investment) Regulations, 2000
 - Accounting - Reserves for Outstanding Claims
 - Unexpired risk reserves
 - Other reserves
 - Investment Policy of LIC and GIC of India

- 3. Accounting Aspects 10 Lectures**
- General Ledger
 - Trial balance, Revenue account, Balance sheet
 - Returns

- 4. Introduction to Under-writing 5 Lectures**
- Acceptance of New Business, Procedure, Risk analysis & assessment, Risk Inspection, Risk Management.

- 5. Claim Settlement Procedure 15 Lectures**
- Preliminary Procedure, Investigation & Assessment, Surveyors & Loss assessors. In-house survey. Claims Documents, Arbitration, Limitation, Settlement of claims
 - Loss Minimization, Recovery and salvage disposal.

Suggested Readings:

1. Elements of Insurance, W. A. Dinsdale & D.C. Mac Murdie.
2. Insurance Law Manual With IRDA Circulars & Notifications, 8th Edition; 2010, Taxmann Publication



3. Gupta P.K., Fundamentals of Insurance, 3rd Edition, 2008, Himalaya Publishing House
4. H.S. N. Murthy, “Maden Law of Insurance in India”
5. M.J. Mathew, “Insurance Theory and Practice”.
6. The IRDA Act, 1999, Taxmann Publication
7. Life Insurance Corporation of India Act, 1956

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE**

**PAPER – 2 (a): SEMESTER-III
Regulatory Frame Work of Insurance -I**

**Max. Marks: 100
Lectures: 60**

Objective: To impart working knowledge of regulatory framework of Insurance to the students

Learning Outcome: This paper is meant for students to know more about the legislations and regulatory framework within which the insurance sector has to work.

1. Legislations Governing Insurance Business Lectures 25

- The Insurance Act, 1938
- LIC Act, 1956
- General Insurance Business (Nationalization) Act, 1972
- The IRDA Act, 1999

2. Statutes Requiring Compulsory Insurance Lectures 20

- The Motor Vehicles Act, 1988/1998
- The Workmen's Compensation Act, 1923
- The Public Liability Act, 1991

3. Other Important Legislations Lectures 15

- Essentials of General Contract The Indian (Contract Act,1872, Sec.-10), Law of Agency
- The Marine Insurance Act, 1963
- The Carriage of Goods by Sea Act, 1923
- The Carriers Act, 1965
- The Indian Stamp Act, 1899
- Exchange Control Regulations / FEMA, 1999 (The Foreign Exchange Management)

Suggested Readings:

1. The Insurance Act, 1938, Taxman Publication.
2. LIC Act, 1956
3. General Insurance Business (Nationalization) Act, 1972
4. The IRDA Act, 1999
5. The Motor Vehicles Act, 1998, Taxman Publication.
6. The Employees Compensation Act, 1923, Taxman Publication.
7. The Contract Act, 1872, Taxman Publication.
8. Marine Insurance Act, 1963, Taxman Publication.
9. The Carriage of Goods by Sea Act, 1923, Taxman Publication.
10. The Carriers Act, 1965, Taxman Publication.
11. The Indian Stamp Act, 1899, Taxman Publication.
12. The Public Liability Act, 1991.
13. Insurance Law Manual With IRDA Circulars & Notifications, 8th Edition; 2010, Taxmann Publication

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE**

**PAPER – 2 (b): SEMESTER-IV
Regulatory Frame Work of Insurance-II**

Max. Marks: 100

Lectures: 60

Objective: To impart working knowledge of regulatory framework of Insurance to the students.

Learning Outcome: This paper is meant for students to know more about the legislations and regulatory framework within which the insurance sector has to work.

1. IRDA regulations for companies

Lectures 25

- “Guidelines on Corporate Governance for the Insurance Sector”, by Insurance Regulatory and Development Authority in circular No. IRDA/F&A/CIR/025/2009-10 dated 05th August, 2009
- Insurance Regulatory and Development Authority (Appointed Actuary) Regulations, 2000
- Insurance Regulatory and Development Authority (Actuarial Report and Abstract) Regulations, 2000
- Insurance Regulatory and Development Authority (Registration of Indian Insurance Companies) Regulations, 2000
- Insurance Regulatory and Development Authority (Insurance Advertisements and Disclosure) Regulations, 2000
- Insurance Regulatory and Development Authority (Obligations of Insurers to Rural Social Sectors) Regulations, 2000
- The Insurance Regulatory and Development Authority (Preparation of Financial Statements and Auditor’s Report Of Insurance Companies) Regulations, 2000.
- Insurance Regulatory and Development Authority (Investment) Regulations, 2000
- Insurance Regulatory and Development Authority (Distribution of Surplus) Regulations, 2002

2. IRDA regulations for intermediaries

Lectures 20

- Insurance Regulatory and Development Authority (Licensing of Insurance Agents) Regulations, 2000
- Insurance Regulatory and Development Authority (Insurance Brokers) Regulations, 2002
- Insurance Regulatory and Development Authority (Third party Administrators - Health Services), Regulations, 2001
- Insurance Surveyors & Loss Assessors (Licensing, Professional Requirements and Code of Conduct) Regulations, 2000

3. Consumer Protection

Lectures 15

- The Consumer Protection Act, 1986
- The Office of Insurance Ombudsman
- Insurance Regulatory and Development Authority (Protection of Policyholders' Interests) Regulations, 2002



Suggested Readings:

1. The IRDA Act, 1999, Taxman Publication.
2. The Consumer Protection Act, 1986, Taxman Publication.
3. Publication of Insurance Institute of India, Mumbai.
4. Insurance Products Taxmann Publications
5. Insurance Law Manual With IRDA Circulars & Notifications, Latest Edition;
Taxmann Publication
6. Gupta, P.K., *Legal Aspects of Insurance*, Himalaya Publishing House.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE**

**PAPER – 3 (a): SEMESTER-V
Life Insurance - I**

Max. Marks: 100

Lectures: 60

Objective: To give basic knowledge of Insurance of Life Insurance to the students

Learning Outcomes: This paper would provide students insight on life insurance plans, pricing, distribution, documentation and servicing.

1. Introduction

Lectures 10

- Purpose and need of Life Insurance
- Basic Principles of Life Insurance
- Terminologies-Premium, Sum assured insured, proposer, nominee, survivor, assignee, assignment, riders etc.
- Changing scenario in the Indian Life Insurance Sector.

2. Plans

Lectures 20

- Basic Plans of Insurance - Term & Pure Endowment, participating and non-participating.
- Whole Life policies. Money back Plans, Annuities
- Traditional/Unit linked plans
- Individual and group policies
- Policies for females, children, physically handicapped
- Insurance plans offered in other countries like-flexible premium plans, universal life policy, special type of whole life policies and family protection policies.

3. Pension products

Lectures 10

- Need for retirement planning
- Pension Schemes in India. Types of pension plans, New Pension Scheme as per PFRDA
- Old Age Social and Income Security Report (OASIS), 2000
- Taxation of retirement benefits
- Gratuity, commutation of pension, mutual funds and taxation

4. Pricing

Lectures 10

- Basic elements in computation of premium: Office Premium, net premium, level premium
- Computation of premium, extra premium and rider premium
- Valuation, special reserves and profits.

5. Channels of Distribution

Lectures 10

- The Distribution system of Life insurance
- Intermediaries Agents-Individual, Corporate (including Bank assurance or BANC Assurance) Brokers
- Employee Sales Officials
- Internet based selling or Direct Selling.



Suggested Readings:

1. Black, K. and Skipper, H.D. *Life and Health Insurance*. 13th edition, Pearson Education.
2. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall, 1982.
3. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K. 2002.
4. Mehr, R. J., *Fundamentals of Insurance*, Irwin, 1986.
5. Rejda, G.E., *Principles of Risk Management and Insurance*. Latest Edition, Pearson Education.
6. Publication of Insurance Institute of India, Mumbai.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
INSURANCE
PAPER – 3 (b): SEMESTER VI
Life Insurance - II

Max. Marks: 100
Lectures: 60

Objective: To give basic knowledge of Insurance of Life Insurance to the students

Learning Outcomes: This paper would provide students insight on life insurance plans, pricing, distribution, documentation and servicing.

1. Life Insurance Underwriting

Lectures 12

- Need and Objective of Selection
- Factors affecting Mortality - family history, personal history, built / present health, occupation and environment, moral hazards, financial underwriting, female lives.

2. Life Insurance Documentation

Lectures 11

- . Need and Format
- . Preamble,
- . Operative clause,
- . Conditions and privileges,
- . Alteration,
- . Resource of Duplicate policy / or Loss of a Policy

3. Policy Servicing

Lectures 11

- Need of Policy Servicing
- Change of address, loans, survival benefits, assignment, revival, nomination, surrenders, and addition of riders or additional benefits.

4. Claim settlement procedure

Lectures 11

- Maturity claims, death claims, early claims, survival benefit payments, accident benefit, disability benefit, claim document, settlement procedures

5. Contemporary Issues in Life Insurance, Major Life Insurance companies in India (Public and Private Sector)

Lectures 15

Suggested Readings:

1. Black, K. and Skipper, H.D. *Life and Health Insurance*. latest edition, Pearson Education.
2. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall,.
3. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K..
4. Mehr, R. J., *Fundamentals of Insurance*, Irwin,.
5. Rejda, G.E., *Principles of Risk Management and Insurance*. latest Edition, Pearson Education.
6. Publication of Insurance Institute of India, Mumbai.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE**

**PAPER – 4 (a): SEMESTER-V
NON-LIFE INSURANCE I**

Max. Marks: 100

Lectures: 60

Objective: To give broad knowledge of Non-Life Insurance to the students.

Learning Outcomes: To provide the students with knowledge on fire and marine insurance in detail.

1. Introduction

Lectures 10

- Purpose and need Basic principles
- Growth and Development
 - Global Scenario
 - Indian Market

2. Fire Insurance

Lectures 20

- General Principles of Fire Insurance
- Standard Fire and Special Perils Policy
- Declaration and Floating Policy
- Add on covers and exclusion of Covers
- Reinstatement Value Policy and Consequential Loss Policy
- Provisions of All India Fire Tariff
- Good & Adverse Features of Risks and importance of pre-inspection
- Settlement of Claims and Surveyor's Role

3. Marine Insurance: Various Aspects

Lectures 10

- Marine cargo Insurance with a study of Institute Cargo Clauses.
- Types of Marine Policies & Contracts.
- Underwriting considerations & Rating of Marine Risks.
- Duty & Increased value Insurance / Annual Policy.
- Introduction to Hull Insurance.

4. Marine Insurance: Documentation and Settlement

Lectures 10

- Marine Documents.
- Types of Losses, Marine Claims & Recovery.
- Condition and warranties.
- General Average - Basic concept.

5. Major Non-Life Insurance Companies in India (Public & Private Sector)

Lectures 10

Note: In Semester V and VI students can opt for either

(v) 3(a) and 3(b), respectively;

Or

(vi) 4(a) and 4(b), respectively;



Suggested Readings:

1. Black, K. and Skipper, H.D., *Life and Health insurance*, latest edition, Pearson Education
2. Crane. F. 6, *Insurance Principles and Practices*, John Wiley and Sons. New York.
3. Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K.
5. Mehr, R.I., *Fundamentals of Insurance*, Irwin,
6. Rejda, G.E., *Principles of Risk Management and Insurance* latest Edition, Pearson Education.
7. Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons
8. Gupta P.K., *Insurance and Risk Management*, latest Edition, Himalaya Publishing House
9. Gupta P.K., *Fundamentals of Insurance*, latest Edition, Himalaya Publishing House
10. Publications of Insurance Institute of India, Mumbai
11. Websites of various non-life insurance companies

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
INSURANCE**

**PAPER – 4 (b): SEMESTER-VI
Non-Life Insurance - II**

**Max. Marks: 100
Lectures: 60**

Objective: To give broad knowledge of Non-Life Insurance to the students.

Learning Outcomes: To provide the students with knowledge on miscellaneous insurance in detail.

1. Motor Insurance

Lectures 20

- Motor Proposal Form, Types of Policies, certificate of Insurance
- Provisions of the All India Motor Tariff.
- Underwriting considerations and Rating.
- Motor Portfolio in the Indian Market and the importance of Loss Control.
- Third Party Liability Claims, Motor Accident Claims Tribunals,
- Lok Adalats and other Conciliatory Forums
- Settlement of Claims.

2. Health Insurance

Lectures 15

- Standard Mediclaim Policy / Critical Illness / Health Plus / Tailor-made policies.
- Universal Health Insurance Scheme.
- Claim settlement. Cashless Facility, Role of TPA's

3. Miscellaneous Accidents Insurance & Engineering

Lectures 15

- Traditional and Non-traditional covers.
- Burglary, Fidelity Guarantee, Public Liability, Householder & Shopkeepers Package Covers.
- Personal Accident, Group Personal Accident Covers.
- Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, Boiler Insurance, Industrial All Risk Policy.
- Specialized Insurance: Aviation Insurance and Satellite Insurance
- Other Covers.

4. Rural Insurance

Lectures 10

- IRDA (obligations of Insurers to Rural or Social Sectors) Regulations, 2002.
- Cattle Insurance and Insurance of other Livestock.
- Properties of Farmers and Agricultural equipment including Pump sets, etc.
- Social Security and other schemes.

Suggested Readings:

1. Black, K. and Skipper, H.D., *Life and Health insurance*, latest edition, Pearson Education
2. Crane. F. 6, *Insurance Principles and Practices*, John Wiley and Sons. New York



3. Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K.
5. Mehr, R.I., *Fundamentals of Insurance*, Irwin,
6. Gupta P.K., *Insurance and Risk Management*, latest Edition, Himalaya Publishing House
7. Gupta P.K., *Fundamentals of Insurance*, latest Edition, Himalaya Publishing House
8. Rejda, G.E., *Principles of Risk Management and Insurance* .latest Edition, Pearson Education.
9. Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons
10. Publications of Insurance Institute of India, Mumbai
11. *Insurance Law Manual With IRDA Circulars & Notifications*, Taxmann Publication

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 1 (a): SEMESTER-I
Fundamentals of Travel and Tourism**

**Max. Marks: 100
Lectures: 60**

Objective: This paper is designed to cover the general information about tourism and about its major constituent, the product. This paper provides the study of the concept and history of tourism development. Definition, nature, importance and the construct of tourism are included in this paper. Apart from covering the nature and characteristics of tourism products, this paper also lays emphasis on the study of various types of tourism products, both natural and man-made, that India provides. This paper also provides information about the institutional organizations, both national and international, in the promotion and development of tourism.

UNIT – I - Conceptual Framework of Tourism and History of Tourism Lectures-- 08

- Tourism -- The dynamics of definitions, difference between visitor, tourists and excursionist.
- Types and forms of tourism.
- Tourism product and its characteristics.
- Tourism as an industry, components of tourism.

UNIT – II - The Construct of Tourism – Objects of Tourism Lectures-- 03

- Motivations for tourism.

UNIT – III – Issues and Problems Lectures-- 10

- Infrastructure and super-structure.
- National and International concerns and problems.
- Organizations & Stake holders in tourism
- National and International Organizations – WTO, IATA and ICAO, Ministry of Tourism and ITDC. Role and functions.

UNIT – IV – General Effects of Tourism Lectures-- 04

- Social, Cultural, Economic and Ecological effects.
- Tourism multiplier

UNIT – V – Tourism resource potential of India Lectures-- 25

- Main tourism destinations of India
- Geography and tourism.
- Architectural heritage.
- Performing arts.
- Handicrafts.
- Fairs and festivals.
- Desert tourism.
- Schools of Music, schools of painting
- **Map Work marking (on Political Map of India)**

Lectures-- 10



- a. Buddhist circuits
- b. Hill destinations.
- c. Beaches.
- d. Wildlife Centuries and National Parks

Suggested Readings:

1. Burkart, A.J. & Medlik, S.: *Tourism: Past, Present and Future*, Heinemann Professional Publishing, London,
2. Mill, Robert and Christie & Morrison, Alastair M.: *The Tourism System: An Introductory Text*, Prentice-Hall International, London,.
3. Holloway, J. Christopher: *The Business of Tourism*, Pitman Publishing, London, 1
4. Kamra, Krishan, K & Chand, Mohinder: *Basics of Tourism: Theory, Operation and Practice*, Kanishka Publishers, New Delhi,.
5. Bhatia, A.K.: *Tourism Development: Principles and Practices*, Sterling, New Delhi,
6. Foster, Douglas : *Travel and Tourism Management*, Macmillan,.
7. IITTM : *Growth of Modern Tourism – Monograph*, IITTM, New Delhi,.
8. IITTM : *Tourism as an Industry*, IITTM, New Delhi,.
9. Wahab, S.E. : *Tourism Management*, Tourism International Press, London,.
10. Harle, J.C. : *The Art and Architecture of the Indian Subcontinent*, Penguin Books,.
11. Brown, Percy : *Indian Architecture (Buddhist and Hindu)* and *(Islamic Period)*, Bombay, 1942 and Calcutta, 1942 respectively.
12. Gupta, I.C. & Kasbekar, Sushma : *Tourism Products of India*, Indore,.
13. Basham, A.L.: *The Wonder that was India*, Rupa and Co., Delhi,.
14. Westlake, Graeme, D.: *An Introduction to the Hill Stations of India*, Harper Colins Publishers, India,.
15. Mishra, Lavkush: *Cultural Tourism in India*, Mohit Publications, New Delhi,.
16. Singh, Ratandeep: *Tourist India: Hospitalities Services*, Kanishka, New Delhi,.
17. Day, C.R.: *The Music and Musical Instruments of Southern India and the Deccan*, Delhi, Reprint,.
18. Rele, Kanak: *Indian Classical Dances and the Seven Classical Dance Styles*, A Video Film; *HandBook of Indian Classical Dance Terminology*, Bombay,.
19. Foster, Dennis L.: *An Introduction to Travel and Tourism*, Glencoe, New York,.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 1 (b): SEMESTER-II
Tourism Marketing and Travel Agency Business**

Max. Marks: 100

Lectures: 60

Objective: This course covers analysis of the markets and their possible developments, packing of the product, pricing policies, publicity and advertising and public relations methods. This paper also includes the functions, organizational structure and recognition of travel agents, tour operators and excursion agents. The transportation sector, especially civil aviation (including ticketing) and Indian Railways, as well as accommodation sector and its management are also part of this paper.

UNIT – I – Tourism Product and Marketing

Lectures-- 15

- Marketing Definition and Scope
- Evolution of Approaches to Marketing.
- Difference between Marketing and Tourism Marketing
- Segmenting, targeting and positioning, Niche marketing
- Marketing mix. 7Ps of Service marketing.
- Market Research vs. Marketing Research.
- Tourism life cycle

UNIT – II – Tourism Promotion

Lectures-- 06

- Promotional and publicity methods.
- Advertising.
- Public relations.
- Sales promotion

UNIT – III - Tour Packaging

Lectures-- 06

- Concept, Characteristics and Methodology of Tour Packaging.
- Marketing of packaged tours.

UNIT – IV – Travel Agency Business

Lectures-- 15

- Linkages in tourism and other sectors – travel agency, transportation, accommodation, food, nutrition and catering.
- Functions and organizational structure of a travel agency and the tour operators. Tour Planning
- Method of getting IATA recognition and the advantages enjoyed by an IATA recognized travel agent.
- Costing of tours

UNIT – V – Transportation and Accommodation

Lectures-- 18

- Transportation and Tourism Development. Types of transport
- Tourism Accommodation – Hotel & supplementary accommodation, new concept in accommodation.
- Role of Transportation and Accommodation in the growth of travel agency and tour operator business in India.



Suggested Readings:

1.	Kotler, Philip	Marketing Management: Analysis, Planning, Implementation, and Control, <i>Prentice Hall of India, New Delhi.</i>
2.	Brigs, Susan	<i>Successful Tourism Marketing: A Practical Handbook</i> , Kogan Page, London,.
3.	Middleton, Victor T.C	<i>Marketing in Travel and Tourism</i> , Butterworth Heinemaun, Oxford,.
4.	Brunt, Paul	<i>Market Research in Travel and Tourism</i> , Butterworth Heinemaun,.
5.	Foster, Dennis L.	<i>Sales and Marketing for the Travel Professional</i> , McGraw-Hill,
6.	Witt, Stephen R. & Moutinoh, Luiz	<i>Tourism Marketing and Management Handbook</i> , Prentice Hall, London,
7.	Baker, M.J.	<i>Marketing: An Introductory Text</i> , Macmillan,.
8.	Veal, A.J.	<i>Research Methods for Leisure and Tourism: a Practical Guide</i> , Longman,
9.	Mohamed, H. Peeru	<i>Marketing: A Financial Approach</i> , Kaveri, New Delhi,.
10.	Aaker, David A. & co.	<i>Advertising Management</i> , Prentice Hall of India, New Delhi,
11.	Agarwal, Surinder	<i>Travel Agency Management</i> , Communication India,
12.	Negi, Jagmohan	<i>Travel Agency and Tour Operation: Concepts and Principles</i> , Kanishka, New Delhi,
13.	Foster, Dennis L.	<i>An Introduction to Travel and Tourism</i> , McGraw-Hill,
14.	Morrison, Alastair M.	<i>Hospitality and Travel Marketing</i> , Delmar,

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 2 (a): SEMESTER-III
Economics of Tourism Industry**

**Max. Marks: 100
Lectures: 60**

Objective: This paper puts into place the modern perspective on tourism whereby it is treated and understood as an industry. Basic concepts of economics are applied to travel business and tourism. Certain new concepts, like leisure analysis, are included that would enable the student to understand the recent developments in the area.

UNIT - I – Theory of Consumer Behavior: As Applied to travel and tourism.

- Consumer Behaviour
- Buyer decision making process – Principle of equi-marginal utility – package tours.
- Change and shift in demand – effect of other factors – promotion and information, tastes, cultural influences and government policies.

Lectures-- 10

UNIT – II – Market and non-market analysis

Lectures-- 10

- Tourism demand function
- Individual Demand and Market demand.
- Derived demand and joint product – travel and tourism.
- Entertainment, tourism, travel, sport and adventure, as substitutes and complements.
- Demand for leisure – Need Analysis, Leisure Motivational Scale and Flow.
- Elasticity of demand – price, income and cross.

UNIT – III – Nature of the tourism firm

Lectures-- 10

- Competition and market forms: Perfect Competition to Monopoly (only description).
- Objectives of the firm – Profit maximization and sales maximization.
- Cost of production and break even analysis, Price of Single Product & Packaging
- Externalities – pecuniary and non-pecuniary
- Methods of Pricing.
 - Marginal cost pricing.
 - Cost-plus pricing.
 - Peak load pricing.
 - Differentiated pricing,
 - Market skimming pricing.
 - Run of the rate pricing



UNIT – IV - Tourism as an industry

Lectures-- 10

- Needs - Auxiliary and Ancillary services.
- Logistics:
 - Air: Concessional fares, open jaw, multi-city and round tickets, excursion fares, charters.
 - Road: State transport, rent-a-car.
 - Shipping: Cruises, Coastal shipping.
- New technologies – ATM, Radio Taxis and Credit Cards.
- Role of Information Technology in tourism – tours and travel websites.

UNIT – V - Government policies and Tourism Planning

Lectures-- 20

- Concept, Need and Objectives of Tourism Planning
- An outline -- Five Year Plans, National Tourism Policy – 1982, National Committee on Tourism – 1988, National Action Plan – 1992 and the Latest Policy Document on Tourism.
- Public private partnership & tourism
- Consumer protection in tourism sector.
- Atith devobhava.

Suggested Readings

1. Cooke, A. *Economics Of Leisure And Sport*, ITBP: UK
2. Cullen, P. *Economics for Hospitality Management*, ITBP: UK
3. Evans, M.J., Moutinho, L. and Van Raaij, W.F. *Applied Consumer Behaviour*, Addison Wesley Longman: UK.
4. Gee, C.Y., Makens, J.C. and Choy, D.J.L. *The Travel Industry*, Van Nostrand Reinhold: UK
5. Report of National Committee on Tourism, “Know India”.
6. National Action Plan
7. Various Reports of World Tourism Organizations
8. Bezbaruah, M.P., *Indian Tourism Beyond the Millennium*, Gyan, New Delhi,
9. Kamra, Krishan K., *Tourism, Theory, Planning and Practice*, Indus, New Delhi,
10. Bull, A. *The Economics of Travel and Tourism*, Longman: UK

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 2 (b): SEMESTER-IV
Management of Tourism and Travel Business**

**Max. Marks: 100
Lectures: 60**

Objective: This paper caters to the third new dimension of tourism, namely, management. It gives an overview of management concepts that are necessary for running travel and tourism business, that is, financial management, operational management and planning. It also includes a study of certain new trends that are based on the functionality of tourism.

UNIT – I -- Management

Lectures-- 04

- Meaning, Nature and Scope of Management

UNIT – II – Strategic Planning and Strategic Marketing

Lectures-- 10

- Business Environment.
- Alliances
- Takeovers and Mergers.
- Marketing and communication

UNIT – III - Project Planning and Review

Lectures-- 06

- Project life cycle
- Project appraisal and evaluation
- Destination Development

UNIT – IV - Operations Management

Lectures-- 20

- Booking / Reservation / Blocking / Reconfirmation.
- Ticketing –
 - Types
 - Cancellation
 - Alteration
 - Class of travel
 - Class of booking.
 - Online booking and payments.
 - Vendors.

UNIT – V - Financial Management

Lectures-- 20

- Accounting.
- Financial statements.
- Financial ratios and performance.
- Credit system.
- Commission.
- Direct sales.
- Banking operations.
- Forex Management.



Suggested Readings

1. Robbins, Stephen P. & Coulter, Mary, *Management*, Pearson, Delhi.
2. Harris, P. *Accounting and Finance for the International Hospitality Industry*, Butterworth Heinemann: UK
3. Harrison, D. *Tourism and the Less Developed Countries*, Wiley: UK
4. Goodall, B. and Ashworth, G. *Marketing in the Tourism Industry: The Promotion of Destination Region*, UK
5. O'Connor, P. *Using Computers in Hospitality* Cassell: UK
6. *National Geographic* and *Discovery* channel programs.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 3 (a - i): SEMESTER-V
Computer Applications and Project Work**

**Max. Marks: 100
Lectures: 60**

Objectives: To provide computer skills and knowledge for students of tourism and to enhance their understanding of usefulness of information technology tools for business operations.

Learning outcome: After studying this paper, a student will become IT literate, and be able to understand basic IT tools. They will be able to prepare a project in electronic form. They will be able to carry out basic travel business operations.

PART - A

Unit I. Basic Knowledge of the Computer (10 Practical)

1. History of Computer, Advantages, Functions of computers
2. Types of Computer. Types of Software.
3. Knowledge of Computer Parts and their Functions.
4. Other electronic devices – LCD projector, scanner, printing devices, extra memory storage.
5. Internet, World Wide Web (WWW), E-mail, Web-sites
6. Basics of Networking and Internet Security

PART - B (40 Practical)

Unit II. Word Processing (20 Practical)

- Introduction to word processing.
- Word processing concepts.
- Use of Templates.
- Working with word document:
 - Opening an existing document/creating a new document
 - Saving
 - Selecting text
 - Editing text
 - Finding and replacing text
 - Closing
 - Formatting



- Checking and Correcting spellings
- Justification and Alignment

- Bullets and Numbering
- Tabs
- Paragraph Formatting
- Indent
- Page formatting
- Header and Footer
- Insertion in a file
- Special effects – Bold, Fonts, Scripts
- Mail-merge

Unit III. Spreadsheet

(15 Practical)

- Spreadsheet concepts.
- Creating a work book.
- Saving a work book.
- Editing a work book.
- Inserting, deleting work sheets.
- Entering data in a cell.
- Formula copying.
- Moving data from selected cells.
- Handling operators in formulae.
- Rearranging Worksheets.
- Imports to spreadsheets
- Use of basics formulae used in excel

Unit IV. Power Point

(5 Practical)

- Meaning of Power Point
- Uses of Power Point
- Designs of Power Point
- Animation Scheme
- Slide Show
- Insertion in Power Point

PART – C

(10 Practicals)

Project Report

Each student shall undertake a project in one of the three modes:

- A.** Internet, Country Mission and library based research and preparation of a Country Study Report.
- B.** Summer training at any tourism or travel business office between IV and V Semester, for 60 days, and preparation of Training Report.



C. Visit to any tourism destination in India, between IV and V Semester, and preparation of Field Study Report.

Scheme of Practical Examination (end Semester V - University Examination): 6 hours

Part A: Written test: 10 marks – 10 minutes – objective type test, within the Semester V practical examination.

Part B: Computer Practical examination – 40 marks – 60 minutes.

Part C: Project Report – 50 marks.

- (i) Viva 15 marks – 10 minutes.
- (ii) Report 20 marks.
- (iii) Presentation 15 minutes – 10 marks.

Practical Examination (weightage of marks)

Part A: 10 marks
Part B: 40 marks
Part C: 50 marks
Total 100 marks

Time: (per student)

90 minutes

Part A: 10 minutes
Part B: 60 minutes
Part C: 20 minutes

Note:

- While each student will be given 90 minutes, the entire Practical Examination will need 6 hours because presentations have to be done by all students.
- For practical examination teachers from other colleges may be appointed as examiners

Note: Regular students shall opt for 3 (a-i) only.

However, students of School of Open Learning (non-formal) can opt for only 3 (a-ii).

Suggested Reading

1. Dr. S. V. Srinivasa Valabhan – “*Computer Applications in Business*” - Sultan Chand & Sons, New Delhi
2. Sushila Madan, “*Computer Applications*” Mayur Paperbacks” New Delhi.
3. IIT Education Solutions Limited “*Introduction to Information Technology*” Pearson Publishers New Delhi
4. V. Rajaraman, *Introduction to Information Technology*, PHI.
5. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, , BPB, Publication,
6. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book.
7. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 3 (a-ii): SEMESTER-V
Globalization and Communication**

**Max. Marks: 100 Marks
Lectures: 60**

Objectives: The Paper aims at developing the communication skills of the students to cope up with the challenges of the tourism industry. As the result of globalization the concept and nature of demands of tourism have not only considerably changed but are also changing frequently. It requires a professional training for the service providers in order to send back a satisfied tourist. This Paper will help in providing the basics of business communications and personality development.

UNIT – 1

Lectures-- 10

Globalization

Meaning; Expansion and deepening of economic interdependence; How far different from earlier transnational trade; Global shared phenomenal world; Cuts across the established parameters of the nation-state; Reduction in state funding and ownership; Information technology leading to interconnectivity of the world

UNIT – 2

Lectures-- 10

Increasing Opportunities; Labour force flexibility; Decentralization and geographical dispersal of functions; Service sector not immune to such developments; Development of global marketing; increasing employment opportunities; Requirement of training in business communication techniques.

UNIT – 3

Lectures-- 10

- Meaning of Communications
- Types of Communications:
 - Written and oral
 - Personality, dress and body language.

UNIT – 4

Lectures-- 10

- Modern means of communication
 - Communication system in Hospitality industry.
 - Communication system in Tourism Industry.
- Common practices in hospitality.

UNIT – 5

Lectures-- 20

- Barriers of Communication
- Mechanism of Communication
- Non-verbal Communication
- Organizational Setting for Business Communication
- Etiquette and Net-Etiquette

Note: This paper is meant only for non-formal stream who cannot opt for 3a (i).

Suggesting Readings:



- 1) Lynn Vander Wagen: *Communication, Tourism and Hospitality*, Hospitality Press Pvt. Ltd.
- 2) Patricia Hayes Andrews and Richard T. Herschel: *Organizational Communication*, AIT. B.S. Publishers and Distributors (Regd.)
- 3) Jon and Lisa Burton: *International Skills in Travel and Tourism*, Longman Group Ltd.
- 4) Rayon and V. Lesikar, John d. Pettit Jr, Richard D. Irwin, Inc: *Business Communication*.
- 5) M.D. Jitendra: *Organizational Communication*, Rajat Publications

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
TOURISM AND TRAVEL MANAGEMENT
PAPER – 3 (b): SEMESTER-VI
New Trends in Tourism**

**Max. Marks: 100
Lectures: 60**

Objectives: This Paper basically caters to India's prospects in world tourism. Given India's outstanding wealth of natural reserves and rich cultural heritage, its thriving business community and high levels of entrepreneurship, India can seize the opportunity of increasing its share in world tourism. However, the opportunity can be grasped if a fundamentally new approach to tourism development is adopted.

UNIT – I	Lectures-- 5
<ul style="list-style-type: none">• India and Tourism, An Overview;• India's position in world tourism.• Impact of tourism on Indian economy	
UNIT – II	Lectures-- 10
<ul style="list-style-type: none">• Regional study of tourism in India• Success stories of state tourism department in India.• Obstacles to tourism development• Role of centre and state tourism development.• Tourism publicity in India• Five year plans and tourism in India• India's tourism policy	
UNIT – III	Lectures-- 5
<ul style="list-style-type: none">• Tourism and Eco-System;• Preservation of Nature;• Concept of Sustainable Development	
UNIT – IV – New Trends in Tourism in the world and in India	Lectures-- 20
<ul style="list-style-type: none">• Health tourism.• Religious tourism• Adventure sports.• VFRs• Heritage tours.• Eco-tourism.• Buddhist tourism.• MICE.• Rural tourism.• Space tourism.	
UNIT – V	Lectures-- 20
<ul style="list-style-type: none">• Concept of Carrying Capacity and sustainable tourism in India• Future Prospects of Tourism in India.• Lessons to be learnt from other countries experiences with special reference to Switzerland, South Africa, Brazil, China, U.S., U.K., France and Germany.	



Suggested Readings

1. Robbins, Stephen P. & Coulter, Mary, *Management*, Pearson, Delhi.
2. Harrison, D. *Tourism and the Less Developed Countries*, Wiley: UK
3. Goodall, B. and Ashworth, G. *Marketing in the Tourism Industry: The Promotion of Destination Region*, UK
4. *National Geographic* and *Discovery* channel programs.
5. Cooke, A. *Economics Of Leisure And Sport*, ITBP: UK
6. Cullen, P. *Economics for Hospitality Management*, ITBP: UK
7. Evans, M.J., Moutinho, L. and Van Raaij, W.F. *Applied Consumer Behaviour*, Addison Wesley Longman: UK
8. Gee, C.Y., Makens, J.C. and Choy, D.J.L. *The Travel Industry*, Van Nostrand Reinhold: UK
9. Bezbaruah, M.P., *Indian Tourism Beyond the Millennium*, Gyan, New Delhi,.
10. Kamra, Krishan K., *Tourism, Theory, Planning and Practice*, Indus, New Delhi,.
11. Bull, A. *The Economics of Travel and Tourism*, Longman: UK
12. *INDIA The Tourism Imperative*, WTTC INDIA PROGRAMME AUGUST 2001 REPORT.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
PAPER – 1 (a): SEMESTER-I
Human Resource Management**

**Max. Marks: 100
Lectures: 60**

Objectives:

1. To understand the application of human resource importance at the work place for business advantage.
2. To help in understanding the uses related to manpower selection.

Learning Outcomes: Develop competencies in the area of recruitment and selection. Student would develop an understanding of forms of business organizations and basics of HRM.

Unit - I Nature of business & form of business Lectures 15

- Definition of business, industry and commerce (Lectures 4)
- Forms of business organization - sole proprietorship, partnership, and joint stock company (Lectures 6)
- Elements of factory organization (Lectures 5)

Unit-2 Nature and organization of human resource management Lectures 20

- Nature scope and functions of HRM (Lectures 2)
- Role and challenges of HRM (Lectures 6)
- Distinction between HRM and HRD (Lectures 6)
- Job Analysis (Lectures 6)

Unit-3 Recruitment & Selection Lectures 25

- Human resource planning (Lectures 5)
- Recruitment (Lectures 10)
- Selection and Placement (Lectures 10)

Note: Each unit will have one case study, which is to be discussed by the teachers in the class.

Suggested Readings:

1. Chadha, N. K. “Human Resource Management” - Issues, Case Studies & Experiential exercises Sri Sai rintographers: New Delhi.
2. Chhabra, T. N., Human Resource Management, Concepts and Issues, Dhanpat Rai and Co., New Delhi.



3. Davar, R. S. Personnel Management and Industrial Relations, Vikash Pub. House, New Delhi.,
4. Flippo Edwin, Personnel Management, , Tata McGraw Hill, New Delhi.,
5. Rao, V.S.P. Human Resource Management, Text and Cases, Excel Books, New Delhi.,
6. Decenzo, David, Human Resource Management, John Willey, New Delhi
7. Dessaler, Human Resource Management, Pearson Education, New Delhi.
8. Pattanayak, Human Resource Management, Prentice Hall, New Delhi.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
PAPER – 1 (b): SEMESTER-II
Development of Human Resource

Max. Marks: 100

Lectures: 60

Objectives:

1. To understand the application of human resource importance at the work place for business advantage.
2. To identify and develop the required competencies in an organization.

Learning Outcomes: After going through this paper, the students would be able to develop programmes for training and development of personnel. It would also develop a student to be a trainer and professional manager dealing with performance management, training and development.

Unit -1 Training and Development

- Principles underlying training and development
- Training and development methods
- Training and development program Evaluation
- Career Planning

Lectures 35

(Lectures 6)

(Lectures 13)

(Lectures 10)

(Lectures 6)

Unit-2 Performance Management

1. Labour turnover and absenteeism
2. Performance appraisal - concept methods and limitations
3. Wage and salary administration - Job evaluation, methods of wage payment and Incentive plans
4. Human resource information system (HRIS) - Concept, functioning and application of computerized HRIS.

Lectures 25

(Lectures 3)

(Lectures 6)

(Lectures 8)

(Lectures 8)

(Lectures 8)

(Lectures 8)

Note: Each unit will have one case study, which is to be discussed by the teachers in the class.

Suggested Readings:

1. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi.
2. Chhabra, T. N., Human Resource Management, Concepts and Issues, Dhanpat Rai and Co., New Delhi
3. Davar, R. S. Personnel Management and Industrial Relations, Vikash Pub. House, New Delhi.,
4. Flippo Edwin, Personnel Management, , Tata McGraw Hill, New Delhi., 6th ed.
5. Rao, V.S.P. Human Resource Management, Text and Cases, Excel Books, New Delhi., 2nd ed.
6. Decenzo, David, , Human Resource Management, John Willey, New Delhi
7. Dessaler, Human Resource Management, Pearson Education, New Delhi.
8. Pattanayak, Human Resource Management, Prentice Hall, New Delhi.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
PAPER – 2 (a): SEMESTER-III
Industrial Relations**

**Max. Marks: 100
Lectures: 60**

Objectives:

1. To understand Industrial environment & mechanism for Settlement of Industrial Disputes.
2. To understand the grievance mechanism.

Learning Outcomes: Help the student to deal with the industrial dispute.

Unit - I Industrial Relations

Lectures 25

- Industrial relations, concepts, scope and environment **(Lectures 10)**
- Anatomy of industrial disputes - concept and definition of industrial disputes, causes and effects of industrial disputes. **(Lectures 15)**

Unit-II Prevention and settlement of industrial disputes

Lectures 35

- Preventive machinery **(Lectures 15)**
- Settlement machinery - conciliation, arbitration and adjudication **(Lectures 20)**

Note: Each unit will have one case study, which is to be discussed by the Teacher in the class.

Suggested Readings:

1. Aggarwal, S. L., Industrial Relations Law in India, Macmillan Comp. India Ltd., New Delhi.
2. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi.
3. Chhabra, T.N. & Suri, Industrial Relations Concept & Issues, Dhanpat Rai & Sons, Delhi.
4. Memoria, C.B., Dynamics of Industrial Relations in India-Himalaya Publishing House, Mumbai.
5. Monappa, A., Industrial Relations, Tata McGraw Hill Publishing Com. Limited, New Delhi.
6. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
7. Ramaswami, E.A. & Ramaswami V. Industry and Labour, Oxford Publications, New Delhi
8. Sinha & Sinha, Dynamic of Industrial Relations, Pearson Education, New Delhi.
9. Arora, Monal, Industrial Relations, Excel Publication, New Delhi.
10. Srivastava, S.C., Industrial Relation and Labour Law, Vikas Publishers, New Delhi.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
PAPER – 2 (b): SEMESTER-IV
Participative Management

Max. Marks: 100
Lectures: 60

Objectives:

1. To understand Industrial environment & settlements.
2. To understand the grievance mechanism.
3. To understand the Trade union movement in India.
4. To understand the collective bargaining & workers' participation in management.

Learning Outcomes: Help the student to deal with the industrial dispute and develop skill to handle collective bargaining.

Unit-1 Trade unionism

- Definition, approaches and problems of trade union
- Trade union movement in India

Lectures 22
(Lectures 10)
(Lectures 12)

Unit - 2 Collective bargaining

- Concept, definition and its role
- Process of negotiation and collective bargaining
- Limitations of collective bargaining

Lectures 23
(Lectures 5)
(Lectures 10)
(Lectures 8)

Unit-3 Workers participation in management

- Concept and role of workers participation
- Limitations of workers participation in India

Lectures 15
(Lectures 7)
(Lectures 8)

Note: Each unit will have one case study, which is to be discussed by the teachers in the class.

References :

1. Aggarwal, S. L., Industrial Relations Law in India, Macmillan Comp. India Ltd., New Delhi.
2. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi
3. Chhabra, T.N. & Suri, Industrial Relations Concept & Issues, Dhanpat Rai & Sons, Delhi.
4. Memoria, C.B., Dynamics of Industrial Relations in India-Himalaya Publishing House, Mumbai.
5. Monappa, A., Industrial Relations, Tata McGraw Hill Publishing Com. Limited, New Delhi.
6. Ramaswami, E.A. & Ramaswami V. Industry and Labour, Oxford Publications, New Delhi.
7. Sinha & Sinha, Dynamic of Industrial Relations, Pearson Education, New Delhi.
8. Arora, Monal, Industrial Relations, Excel Publication, New Delhi.
9. Srivastava, S.C., Industrial Relation and Labour Law, Vikas Publishers, New Delhi.



**B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
B. A Programme (Discipline Course) - Commerce
3(a) Semester V- Industrial and Labour Regulations**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of Industrial & Labour Regulations. Case studies and problems involving issues in Industrial & Labour Regulations are required to be discussed.

Unit I-Factories Act, 1948

Definitions, Authorities under the Factories Act; Provisions Relating to Health; Hazardous Processes; Welfare; Working Hours of Adults; Employment of Young Persons; Annual Leave with Wages; Special Provisions; Penalties and Procedure

20 Lectures

Unit II-Trade Union Act, 1926

Historical Background, objectives and applicability of the Act; Definitions; Registration of Trade Unions; Rights and Liabilities of Registered Trade Union; Regulations; Penalties and Procedure

15 Lectures

Unit III-Industrial Disputes Act, 1947

Historical Background, Objectives and Applications of the Act; Definitions; Authorities under the Act; Notice of Change; Reference of Certain Individual Disputes to Grievance Settlement Authorities; Reference of Disputes to Boards, Courts or Tribunals; Procedure, Powers and Duties of Authorities; Strikes and Lock-Outs; Lay-off and Retrenchment; Special Provisions Relating to Lay-off, Retrenchment and Closure in Certain Establishments; Unfair Labour Practices; Penalties

25 Lectures

Note: In Semester V and VI students can opt for either

(vii) 3(a) and 3(b), respectively;

Or

(viii) 4(a) and 4(b), respectively;

Suggested Readings:

1. J. P. Sharma, *Industrial and Labour Regulations*, Ane Books Pvt Ltd, New Delhi.
2. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
3. Avtar Singh, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
4. K. L. Malik, *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
5. S. C. Srivastava, *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
6. Institute of Company Secretaries of India, “*Executive Programme-Module II, Paper 5-Economic and Labour Laws*”, New Delhi

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
B. A Programme (Discipline Course) - Commerce
3(b) Semester VI- Compensation and Welfare Laws**

**Duration: 3 hrs.
100**

Max. Marks:

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of Compensation and Welfare Laws. Case studies and problems involving issues in Compensation and Welfare Laws are required to be discussed.

Unit–I: Minimum Wages Act, 1948

Objectives and Applicability of the Act, Definitions: Employer; Wages; Employee; Fixing Minimum Rates of Wages; Minimum Rate of Wages; Procedure for Fixing and Revising Minimum Wages; Advisory Board; Central Advisory Board; Wages in Kind; Inspectors.

15 Lectures

Unit II- Payment of Wages Act, 1936

Definitions: Employed Person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions from Wages and Fines.

15 Lectures

Unit III- The Payment of Bonus Act, 1965

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishments, Establishment in Public Sector, Salary or Wage. Determination of Bonus, Calculation of Bonus, Eligibility for Bonus, Disqualifications for Bonus, Payment of Minimum and Maximum Bonus, Set on and Set off of Allocable Surplus, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

20 Lectures

Unit IV- Payment of Gratuity Act, 1972

Applicability and Non- Applicability of the Act, Employee, Employer, Continuous Service, Payment of Gratuity, Forfeiture of Gratuity, Employer's Duty to Determine and Pay Gratuity, Recovery of Gratuity, Penalties.

10 Lectures

Suggested Readings:

1. J. P. Sharma, *Compensation and Welfare Laws*, Ane Books Pvt Ltd, New Delhi.
2. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.



3. Institute of Company Secretaries of India, “ *Executive Programme-Module II, Paper 5-Economic and Labour Laws*”, New Delhi
4. Avtar Singh, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
5. K. L. Malik, *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
6. S. C. Srivastava, *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
PAPER – 4 (a): SEMESTER-VI
Organizational Behaviour**

**Max. Marks: 100
Lectures: 60**

Objectives:

1. How individual differences determine organizational behaviour at work.
2. To understand the business communication.

Learning Outcomes: Help in understanding the individual behaviour in an organization and ways of communication.

Unit-1 Introduction to organizational behaviour

- Concept and relevance of OB
- Limitations of OB
- Contributing disciplines to OB and OB Models

**Lectures 20
(Lectures 5)
(Lectures 5)
(Lectures 10)**

Unit-2 Individual behaviour in organization

- Attitude
- Perception-concept and limitations
- Personality - concept and determinants
- Job satisfaction-concept and implications

**Lectures 20
(Lectures 5)
(Lectures 5)
(Lectures 5)
(Lectures 5)**

Unit-3 Communication

- Concept and process of communication
- Types of communication-formal, informal, upward, downward, and horizontal communication
- Barriers of communications.

**Lectures 20
(Lectures 2)

(Lectures 10)
(Lectures 8)**

Note: Each unit will have one case study, which is to be discussed by the teachers in the class.

References :

1. Blum, M.L. & Naylor, J.C., Industrial Psychology, CBS Publication, New Delhi.
3. Donnettee, Marvin, Handbook of Industrial Psychology, and Organisation Behaviour Vol. 1 to 4 Jaico : Mumbai.
4. Gray, J.L. & Strake, F.A., Organizational behaviour, concepts and applications, Cherries E. Merrill Pub, Columbus, Ohio, USA.
5. Luthans F., Organisational Behaviour, McGraw, New York.
6. Robbin, S.P., Organizational behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
7. Singh, Kavita , Organizational Behaviour, Pearson Education, New Delhi.
8. George, Organization Behaviour, Pearson Education, New Delhi.
9. Pareek, Udai, Understanding Organization Behaviour, Oxford University Press, ND
11. McShane, Steven L, Organizational Behaviour, TMH, New Delhi.



**B. A. Programme (Discipline Course) – Commerce
HUMAN RESOURCE MANAGEMENT
PAPER – 4 (b): SEMESTER-VI
Leadership and Motivation**

**Max. Marks: 100
Lectures: 60**

Objectives:

1. The role of motivation & leadership for effective work performance.

Learning Outcomes: Help in developing leadership and high motivation at work place.

Unit-3 Group behaviour in organization and Leadership	Lectures 30
- Industrial morale, values, and ethics	(Lectures 7)
- Leadership theories - Theory X and theory Y, Fiedler's contingency theory, and managerial grid	(Lectures 16)
- Group dynamics- concept, types and application. Group Decision Making	(Lectures 7)

Unit-4 Motivation (content and process theories)

	Lectures 30
- Definition of motivation, Intrinsic and extrinsic motivation	(Lectures 5)
- Theories of motivation- Maslow's need hierarchy, Herzberg's motivation - hygiene, Vroom's expectancy and Adam's Equity Theory	(Lectures 15)
- Application - Job redesign, Job enrichment and job enlargement.	(Lectures 10)

Note: Each unit will have one case study, which is to be discussed by the teachers in the class.

Suggested Readings:

1. Blum, M.L. & Naylor, J.C., Industrial Psychology, CBS Publication, New Delhi.
3. Donnettee, Marvin, Handbook of Industrial Psychology, and Organisation Behaviour Vol. 1 to 4 Jaico : Mumbai.
4. Gray, J.L. & Strake, F.A., Organizational behaviour, concepts and applications, Cherries E.Merrill Pub, Columbus, Ohio, USA.
5. Luthans F., Organisational Behaviour, McGraw, New York.
6. Robbin, S.P., Organizational behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
7. Singh, Kavita , Organizational Behaviour, Pearson Education, New Delhi.
8. George, Organization Behaviour, Pearson Education, New Delhi.
9. Pareek, Udai, Understanding Organization Behaviour, Oxford University Press, ND

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
BUSINESS LAWS**

1 (a) Semester I: Mercantile Law

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of prominent commercial laws. Case studies and problems involving issues in business are required to be discussed.

Course Contents:

The Indian Contract Act, 1872

Unit I

Contract-Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts, Legality of Object, Modes of Discharge of Contracts, Remedies of Breach of Contracts **25 Lectures**

Unit II

Law of Agency; Bailment; Contract of Indemnity and Guarantee **15 Lectures**

The Sale of Goods Act, 1930

Unit III

Meaning of Contract of Sale, Sale and Agreement of Sell, Sale and Bailment, Sale and Hire Purchase, Goods, Conditions and Warranties **10 Lectures**

Doctrine of Caveat Emptor, Transfer of Property in Goods, Sale by Non-Owner, Unpaid Seller and his Rights, Auction Sale, **10 Lectures**

Suggested Readings:

1. Sharma J. P, Sunaina Kanojia, “*Mercantile Laws*”, Ane Books Pvt Ltd, New Delhi.
2. Kucchal, M.C., “*Business Law*”, Vikas Publishing, House (P) Ltd., New Delhi.
3. Singh, Avtar, “*The Principles of Mercantile Law*”, Eastern Book Company, Lucknow.
4. Maheshwari & Maheshwari, “*Business Law*”, National Publishing House, New Delhi.
5. Chadha, P. R., “*Business Law*” Galgotia Publishing Company, New Delhi.

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
BUSINESS LAWS**

1 (b) Semester II: Partnership Laws

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of laws related to Partnerships. Case studies and problems involving issues in partnerships are required to be discussed.

The Indian Partnership Act, 1932

Unit I

The Nature Of Partnership-Definition Of Partnership, Partner, Firm And Firm Name; Partnership Deed; Mode Of Determining Existence Of Partnership; Partnership At Will; Relations Of Partners To One Another- Rights And Duties Of Partners; Mutual Rights And Liabilities; The Property Of The Firm; Relations Of Partners To Third Parties; Partner To Be Agent Of The Firm; Implied Authority Of Partner As Agent Of The Firm; Liability Of A Partner For Acts Of The Firm; Liability Of The Firm For Wrongful Acts Of A Partner; Holding Out

10 Lectures

Unit II

Minor Admitted To The Benefits Of Partnership; Incoming And Outgoing Partners; Introduction Of A Partner; Retirement Of A Partner; Expulsion Of A Partner; Insolvency Of A Partner; Right Of Outgoing Partner To Carry On Competing Business; Right Of Outgoing Partner In Certain Cases To Share Subsequent Profits.

5 Lectures

Unit III

Registration Of Firms; Application For Registration; Effect Of Non-Registration; Dissolution Of A Firm; Liability For Acts Of Partners Done After Dissolution; Right Of Partners To Have Business Wound Up After Dissolution; Continuing Authority Of Partners For Purposes Of Winding Up; Mode Of Settlement Of Accounts Between Partners; Sale Of Goodwill After Dissolution

10 Lectures

The Limited Liability Partnership Act, 2008

Unit IV

Historical Background; Difference between Limited Liability Partnership (LLP), Sole Proprietorship, Joint Hindu Family Business' Partnership' Cooperative Society, Producer Companies, Joint Stock Company, and Corporation

10 Lectures



Unit V

The Limited Liability Partnership Act, 2008-Salient Features Of LLP, LLP Agreement, Nature Of LLP, Partners, Designated Partners, Incorporation Document, Incorporation By Registration, Registered Office Of LLP And Change Therein, Change Of Name, Partners And Their Relations, Extent And Limitation Of Liability Of LLP And Partners. Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion To LLP, Winding Up And Dissolution; LLP Rules And Forms.

25 Lectures

Suggested Readings:

1. Sharma J. P, Sunaina Kanojia, “Partnership Laws”, Ane Books Pvt Ltd, New Delhi.
2. Kucchal, M.C., “*Business Law*”, Vikas Publishing, House (P) Ltd., New Delhi.
3. Singh, Avtar, “*The Principles of Mercantile Law*”, Eastern Book Company, Lucknow.
4. Maheshwari & Maheshwari, “*Business Law*”, National Publishing House, New Delhi.
5. Chadha, P. R., “*Business Law*” Galgotia Publishing Company, New Delhi.

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
BUSINESS LAWS**

2 (a) Semester III: Company Laws

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of Company. Case studies and problems involving issues in Company Laws are required to be discussed.

Unit–I: Company: Definition, Characteristics, Lifting of Corporate Veil, Types of Companies, Formation of a Company, Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association, Articles of Association.

12 Lectures

Unit–II: Prospectus and Share Capital: Contents, Abridged Prospectus, Red-herring Prospectus, Shelf Prospectus, Statement in lieu of Prospectus. Misrepresentation of Prospectus, Share Capital: Issue and allotment of shares, Buy Back of Shares, Rights Issue, Book Building, Bonus Share, Demat System, Forfeiture and Surrender of Shares, Provisions relating to Payment of Dividend, Investor’s Education and Protection Fund.

12 Lectures

Unit–III: Directors: Classifications of Directors, Appointment, Qualification and Disqualifications, Legal Position and Powers, Managing Director, Manager. Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes.

15 Lectures

Unit–IV Winding Up: Historical Background of Winding Up, Modes of Winding up, Grounds of Compulsory Winding Up, Who can file petition, Appointment of Official Liquidator, Contributories, Dissolution.

6 Lectures

Unit–V: Emerging Issues in Company Law: Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company, Postal Ballot, Audit Committee, Independent Director, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Corporate Governance, Insider Trading, Rating Agencies.

15 Lectures

Suggested Readings:

1. J. P. Sharma, “*An Easy Approach to Company Laws*”, Ane Books Pvt Ltd, New Delhi.
2. Wadhwa and Company, “*A Ramaiya Guide to Companies Act*”, Nagpur
3. Kannal, S., & V.S. Sowrirajan, “*Company Law Procedure*”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn)
4. Singh, Harpal, “*Indian Company Law*”, Galgotia Publishing, Delhi.
5. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi
6. *Company Law Digest*, Bharat Law House Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
BUSINESS LAWS**

2 (b) Semester IV: Consumer Laws

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of different Consumer Protection Laws. Case studies and problems involving issues in Consumer Protection Laws are required to be discussed.

The Consumer Protection Act, 1986

Unit I

15 Lectures

1. **The Consumers Protection Act, 1986:** Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. **(4 Lectures)**
2. **Organizational set up under Consumer Protection Act.**
 - 2.1 Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights. **(2 Lectures)**
 - 2.2 Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and territorial): District Forum; State Commission; National Commission. **(4 Lectures)**
3. Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court). **(5 Lectures)**

Unit-II

15 Lectures

4. **Grievance Redressal Mechanism under the CPA:**
 - 4.1 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties. **(5 Lectures)**
 - 4.2 Five Leading Cases on: (i) Jurisdiction; (ii) Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer. **(3 Lectures)**
 - 4.3 **Seven Leading Cases decided under Consumer Protection Act: (7 Lectures)**
 - i. Medical Negligence
 - ii. Banking and Financial Service
 - iii. Housing & Real Estate
 - iv. Electricity, Water, and Telecom Services.
 - v. Education & Training Service
 - vi. Defective Product
 - vii. Unfair Trade Practice



Unit III

15 Lectures

The Competition Act, 2002

5.1 Competition Act 2002: Objective, Purpose, Definitions and Salient Features:

Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and ‘Dominant Position’; ‘Relevant Geographic Market’ Factors; ‘Relevant Product Market’ Factors.

(7 Lectures)

5.2 Competition Commission of India: Establishment of Commission, Composition of Commission, Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. Removal of members of Commission.

(4 lectures)

5.3 Locus Standii, Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies

after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases.

(4 Lectures)

Unit IV

15 Lectures

Quality, Standards and Redressal Mechanisms Under Sectoral Regulators

- 6.1 Banking: RBI, Banking Code and Banking Ombudsman
- 6.2 Telecom: TRAI’s Quality and Consumer Protection Regulations.
- 6.3 Insurance: IRDA and it's consumer protection regulations. Insurance Ombudsman.
- 6.4 Civil Aviation: DGCA and it's Consumer Protection Regulations
- 6.5 Food items: FSSAI and it’s Quality and Standards Regulations
- 6.6 Electricity: Electricity Regulatory Commission and it's Quality and Consumer Protection Regulations.
- 6.7 Bureau of Standards and its mandatory Regulations; Gold hall marking.

Suggested Readings:

- 1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. “ Consumer Affairs”.
- 2. Sharma, J.P., “Corporate Laws”, Bharat Law House, Pvt. Ltd., New Delhi.
- 3. Aggarwal, V. K. (2003). Consumer protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
- 4. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
- 5. How to survive as a consumer: CUTS, India www.cuts.org.
- 6. Khanna, Sri Ram & Madhu Saxena (2003). (eds.). Food Standards and Safety in a Globalised World. New Century Publication, New Delhi.
- 7. Bare Acts Standards of Weights and Measures Act, Consumers Protection Act, 1986 and other relevant laws.....



Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma ,D.P.S. (2002). Regulating Misleading Advertisements Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumer Journal of Marketing. Vol. 34. pp 12-19.
5. Gupta, Joyeeta (1986). Consumerism: Energing Challeges and Opportunities. Vikalpa. Vol. II. No. 2. pp 149-158.

Periodicals

- 1 Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad Consumer Voice, Published by VOICE, New Delhi, www.consumer-voice.org
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India.

Note: Latest edition of text book , the relevant bare acts, rule and regulations along with reported cases may be used.



**B. A Programme (Discipline Course) – Commerce
BUSINESS LAWS**

3 (a) Semester V: Social Security Laws

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of social security laws. Case studies and problems involving issues in Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948; And Workmen's Compensation Act, 1923, are required to be discussed.

Unit I

Employees' Provident Funds And Miscellaneous Provisions Act, 1952

Historical Background, objectives and application of the Act; Definitions; Schemes under the Act: The Employees Provident Funds Scheme, 1952 (Section 5); The Employees Pension Scheme, 1995 (Section 6A); The Employees Deposit-Linked Insurance Scheme, 1976 (Section 6C); Miscellaneous Provisions.

20 Lectures

Unit II

Employees' State Insurance Act, 1948

Historical Background, objectives and application of the Act; Definitions; ESI Corporation, Standing Committee and Medical Benefit Council; Finance and Audit; Contributions; Benefits; Adjudication of Dispute and Claims; Penalties.

20 Lectures

Unit III

Employee's Compensation Act, 1923

Historical Background, objectives, scope, features of the Act; Definitions; Workmen's compensation: Employer's liability to pay compensation, amount of compensation, Methods of calculating wages, Compensation not to be assigned attached or charged; Contracting; Commissioners

20 Lectures

Suggested Readings:

1. J. P. Sharma, "*Simplified Approach to Labour Laws 4th edn*", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-1, New Delhi
2. J. P. Sharma "*Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 3rd edn*", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-1, New Delhi
3. J. P. Sharma "*Employees' State Insurance Act, 1948 with Frequently Raised Queries, 3rd edn*", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-1, New Delhi
4. Avtar Singh, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
5. K. L. Malik, *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
6. S. C. Srivastava, *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
7. Institute of Company Secretaries of India, "*Executive Programme-Module II, Paper 5-Economic and Labour Laws*", New Delhi

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
BUSINESS LAWS**

3 (b) Semester VI: Cyber Laws

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To familiarize the students with the understanding and provisions of Cyber Laws. Case studies and problems involving issues in Cyber Laws are required to be discussed.

Unit I

Concept of Internet; Internet Governance; E-Commerce; E-Contract; E-Forms; Encryption; Data Security; Cyber Crime.

Lectures 5

Unit II

The Information Technology Act, 2000

Definitions: Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber.

Lectures 10

Unit III

Authentication Of Electronic Records, Legal Recognition Of Electronic Records, Legal Recognition Of Digital Signatures, Use Of Electronic Records And Digital Signatures In Government And Its Agencies, Retention Of Electronic Records, Attribution, Acknowledgement And Dispatch Of Electronic Records; Secure Electronic Records And Digital Signatures

Lectures 20

Unit IV

Regulation Of Certifying Authorities, Appointment And Functions Of Controller, License To Issue Digital Signatures Certificate, Renewal Of License, Controller's Powers, Procedure To Be Followed By Certifying Authority, Issue, Suspension And Revocation Of Digital Signatures Certificate, Duties Of Subscribers; Penalties And Adjudication; Appellate Tribunal; Offences

Lectures 20

Unit V

The Information Technology (Certifying Authorities) Rules, 2000; Cyber Regulations Appellate Tribunal (Procedure) Rules, 2000.

Lectures 5

Suggested Readings:

1. Sharma J. P, Sunaina Kanojia, "Cyber Laws", Ane Books Pvt Ltd, New Delhi.
2. Taxmann Publications Pvt. Ltd., New Delhi, "Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000".
3. Painttal, D., "Law of Information Technology" Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
ACCOUNTING & FINANCE
1 (a) Semester I: Financial Accounting**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objective: To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

Unit – I

- (i) *Financial Accounting*: Nature and scope, Limitations of Financial Accounting.
- (ii) Basic Concepts and Conventions. *Accounting Standards*: Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
- (iii) *Accounting Process*: From recording of transactions to preparation of final accounts.

12 Lectures

Unit – II

Consignment and Joint Venture Accounts:

- (i) Consignments: Features, Accounting treatment in the books of the consignor and consignee.
- (ii) Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

12 Lectures

Unit – III

Depreciation Accounting: Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciation: straight line method and diminishing balance method. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

12 Lectures

Unit – IV

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

12 Lectures

Unit – V

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution.

12 Lectures

Suggested Readings:

1. J.R Monga, *Basic Financial Accounting*, Mayur Paper backs, Darya Gang New Delhi.
2. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.



3. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
5. R. Narayana Swamy “*Financial Accounting*” PHI Pvt., New Delh.
6. S.P. Jain and K. L. Narang, *Advanced Accounting*, Kalyani Publishers New Delhi.
7. Ashok Sehgal and Deepak Sehgal, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
8. Naseem Ahmed, Nawab Ali Khan, M. L. Gupta, *Financial Accounting*, Ane Books (Pvt.) Ltd., New Delhi.

Note: Latest edition of text book may be used.



**B. A Programme (Discipline Course) – Commerce
ACCOUNTING & FINANCE
1 (b) Semester II: Corporate Accounting**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objective: To make the student familiar with corporate accounting procedures.

Unit-I

- (i) Accounting for share capital – Issue, forfeiture and Reissue of forfeited shares.
- (ii) Redemption of preference shares including buy-back of equity shares. **12 Lectures**

Unit- II

Issue and Redemption of Debentures. **8 Lectures**

Unit- III

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

16 Lectures

Unit-IV

Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement.

12 Lectures

Unit-V

Financial Statements Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

12 Lectures

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*, Mayoor Paperbacks c/o K.L.
2. Ashok Sehgal and Deepak Sehgal, *Advanced Accounting, Volume II*, Taxmann, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, *Corporate Accounting*, S. Chand and Co., New Delhi.



4. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari, *Corporate Accounting*, Vikas Publication, New Delhi.
6. S.P. Jain and K.L. Narang, *Advanced Accounting*, Kalyani Publishers, New Delhi.
7. Mukherjee and Hanif, *Corporate Accounting*, Tata McGraw Hill, New Delhi.
8. Nirmal Gupta, Chhavi Sharma, *Corporate Accounting, Theory and Practice*, Ane Books Pvt Ltd, New Delhi.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
ACCOUNTING & FINANCE
2 (a) Semester III: Financial Management**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objective: To familiarize the students with the principles and practices of financial management

Unit I: Introduction

Nature, scope and objectives of financial management. Time value of money. Concept of risk and return. Types of financial decisions. **(10 Lectures)**

Unit II: Capital Budgeting

Capital Budgeting process. Cash flow estimation. Techniques of capital budgeting- payback period, ARR, NPV, IRR and profitability index. **(15 Lectures)**

Unit III: Financing Decision & Lost of Capital.

Sources of long term financing. Specific and weighted average cost of capital. Capital structure theories- Net income, Net operating income, Modigliani-Miller and Traditional theory. Operating and financial leverage. Optimal capital structure. **(15 Lectures)**

Unit IV: Dividend decision

Theories of dividend- Walter's model, Gordon's model and Miller-Modigliani Hypothesis. Dividend policies in practice. **(10 Lectures)**

Unit V: Working capital management

Concept of working capital. Working capital financing. Cash management, Receivables management, Inventory management (only theory). **(10 Lectures)**

Suggested Readings:

1. I. M. Pandey, *Financial Management*, Vikas Publishing House (P) Ltd.
2. V.K. Bhalla, *Financial Management & Policy*, Anmol Publications, Delhi
3. J.C. Van Horne, *Financial Management and Policy*, Prentice Hall of India.
4. M. Y Khan. and P. K Jain., *Financial Management*, Text and Problems, Tata McGraw Hill New Delhi.
5. R. P. Rustogi, *Basic Financial Management*, Sultan Chand and Sons, New Delhi.
6. Prasanna Chandra, *Financial Management-Theory and Practice*, Tata McGraw Hill.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
ACCOUNTING & FINANCE**

2 (b) Semester IV: Financial Markets, Institutions and Financial Services

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objective: To provide the students an overview of financial markets and institutions in India and to familiarize them with important fee based and fund based financial services in India.

Unit I: Introduction

Financial system and economic development. Financial markets. Financial institutions. Financial intermediation. An overview of Indian financial system.

(10 Lectures)

Unit II: Financial Markets

Money market- function, organization and instruments. An overview of Indian money market. Capital market- function, organization and instruments. Indian equity market- primary and secondary market. Indian debt market. Role of SEBI.

(20 Lectures)

Unit III: Financial institutions

Commercial banking. Assets structure of a bank, process of credit creation. Non banking financial companies (NBFCs). Life Insurance & General Insurance.

(10 Lectures)

Unit IV: Financial services

Overview of financial services industry in India. Merchant banking. Underwriting. Venture Capital Finance. Factoring.

(10 Lectures)

Unit V: New Financial services II

Investment Banking, Universal banking, Consumer and housing finance. Credit rating. Micro Finance.

(10 Lectures)

Suggested Readings:

1. Bhole, L.M., “*Financial Markets*”, and Institutions Tata McGraw-Hill Publishing Company,).
2. S. Guruswamy, *Financial Markets and Institutions.*, Tata McGraw hill
3. M.Y.Khan , *Indian Financial System* , Tata McGraw hill
4. Prasanna, Chandra, “*Financial Management: Theory and Practice*”, (Tata McGraw-Hill Publishing Company Ltd., New Delhi,).
5. Srivastava and Misra, *Financial Management* by, Oxford Higher Education.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
ACCOUNTING & FINANCE
3 (a) Semester V: Personal Finance and Basics of Investment

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objective: To make students financially literate so that they have knowledge, skills and confidence to take charge of their financial future. This course will increase their understanding of personal finance concepts, develop critical thinking skills for personal financial planning and introduce them to different investment alternatives.

Unit I: Introduction

Personal financial planning process. Setting personal financial goals. Financial planning environment. Personal financial planning at different stages of life. Planning for life insurance and health insurance. Consumer and housing finance planning. Retirement planning. Impact of taxes and inflation.

(20 Lectures)

Unit II: Investment planning

Objectives and rewards of investing. Risk aversion and risk profiling. Various investment alternatives such as – bonds, equity shares, mutual funds, SIP, deposits, PPF, financial derivatives, real estate, commodities.

(10 Lectures)

Unit III: Investing in bonds and equity shares

Types of bonds. Bond yields. Bond risks. Investing in equity shares- fundamental and technical analysis. Online investing.

(10 Lectures)

Unit IV: Portfolio analysis

Portfolio and diversification. Portfolio risk and return. Designing suitable portfolio as per personal financial plans. (Only theory no numerical problems).

(10 Lectures)

Unit V: Investor protection

Role of SEBI. Investor grievances and their redressal system in India.

(10 Lectures)

Suggested Readings

1. Jack Kapoor , *Personal Finance* by , Tata McGraw hill
2. Maheshwari, *Investment Management*, Prentice Hall of India.
3. Bhalla, V.K., “*Investment Management*”, S. Chand & Co.
4. Jones, C.P., “*Investments Analysis and Management*”, Wiley.
5. Prasanna, Chandra, “*Investment Analysis and Portfolio Management*”, Tata McGraw Hill.
6. Vohra, N.D., and B.R. Bagri, “*Futures and Options*”, 2nd ed. (2003), Tata McGraw Hill Publishing Company Ltd.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
ACCOUNTING & FINANCE**

3 (b) Semester VI: Computer Application in Accounting and Finance

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

Objectives: To provide computer skills and knowledge for students to enhance their understanding of usefulness of information technology tools for understanding finance and accounting.

Learning outcome: After studying this paper, a student will become IT literate, and be able to understand basic IT tools. They will be able to handle problems in finance through worksheets. They would also be able to do problems in financial accounting through computerized account.

PART - A

Unit I. Basic Knowledge of the Computer

(5 Practicals)

11. History of Computer, Advantages, Functions of computers.
12. Types of Computer. Types of Software.
13. Knowledge of Computer Parts and their Functions.
14. Internet, World Wide Web (WWW), E-mail, Web-sites and Internet Security

PART - B

(35 Practicals)

Unit II. Word Processing

(05 Practicals)

- Introduction to word processing.
- Working with word document:
 - Opening an existing document/creating a new document
 - Saving
 - Selecting text
 - Editing text
 - Finding and replacing text
 - Closing
 - Formatting
 - Checking and Correcting spellings
 - Justification and Alignment
- Bullets and Numbering
- Tabs
- Paragraph Formatting
- Indent
- Page formatting
- Insertion of objects

Unit III. Spreadsheet

(30 Practicals)

- Spreadsheet concepts.
- Creating a work book.



- Saving a work book.
- Editing a work book.
- Inserting, deleting work sheets.
- Entering data in a cell.
- Moving data from selected cells.
- Handling operators in formulae.
- Use of basics formulae used in excel
- Cell referencing and copying formulae.
- Use of functions – financial, logical and statistical.
- Preparing generalized worksheets.
- Financial functions – FV, PV, NVP, IRR, TERM, RATE, and PMT.

PART - C

(20 Practicals)

Unit - IV:

(05 practicals)

1. Data table design for accounting.
2. Fundamentals of computerized accounting.
3. Concept of grouping of accountings.
4. Codification of accounts. Maintaining the hierarchy of ledger.

Unit-V:

(15 practicals)

1. Practical training of computers in financial accounting with the use of any one of the accounting packages.
2. Applications through computerized accounting: Ledger and trial balance. Cash Book, Bank Book, Journal Book.

Scheme of Examination

1. Part A – Unit I, Part B – Unit II & Part C - Unit IV, shall have a theory-practical exam. It shall be MCQ type, to be taken online during the practical examination. It would be for 15 marks and 15 minutes.
2. There shall be a workbook that carries 10 marks.
3. There shall be an oral viva during the examination for 10 marks.
4. Each student is expected to carry out two practicals – one each from Part B – Unit III (on Finance) and Part C – Unit V (on Accounting).
5. In the practical examination each student will have to attempt two practical problems:
 - (i) One on Finance (35 marks); and
 - (ii) One on Accounting (30 marks);
6. Marks break-up:
 - (i) Viva – 10
 - (ii) Workbook - 10
 - (iii) Finance problem – 35
 - (iv) Accounting problem – 30
 - (v) MCQ – 15
 - (vi) Total – 100
7. Accounting and Finance stream is not available for non-formal stream.

Note: Various problems in financial accounting and financial management shall, along with the software packages referred above and relevant books, be notified by the department every 3 years.



Suggested Reading

1. Sushila Madan, “*Computer Applications*” Mayur Paperbacks” New Delhi.
2. Itl Education Solutions Limited “*Introduction to Information Technology*” Pearson Publishers New Delhi
3. V. Rajaraman, *Introduction to Information Technology*, PHI.
4. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, , BPB, Publication,
5. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book.
6. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)
PAPER – I (a): SEMESTER-I
Marketing Management

Max. Marks: 100
Lectures: 60

Objective: The objective of this course is to provide basic knowledge of different concepts, principles, and techniques of marketing.

COURSE CONTENTS:

UNIT- I **(12 Lectures)**

Introduction: Nature, scope and importance of marketing, approaches to marketing: production, product, selling, marketing and societal, Marketing-mix with reference to goods & services. Marketing environment - micro & macro environmental components

UNIT – II **(10 lectures)**

Marketing segmentation – Meaning & Benefits, basis of segmentation;
Positioning and Targeting – meaning and importance, major basis of positioning a product

Unit – III **(14 Lectures)**

Product: Meaning Product line: Concept, length, breadth and width; Concept, Product classifications, Major product decisions: Product attributes, Branding, Packaging and labeling, after sales service, and product life cycle, concept and shapes, PLC strategies

UNIT – IV **(10 lectures)**

Pricing: Concept, Significance, Factors affecting price determination, major pricing methods.

UNIT – V **(14 Lectures)**

Distribution: Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman.

Promotion: Meaning, Importance and Tools of Promotion.

Suggested Readings:

1. Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi.
2. McCarthy and Pereaault; *Basic Marketing*, McGraw Hill.
3. Lamb Charles W. Joseph F. Hair and Carl Mc Daniel, *Principles of Marketing*, South Western Publishing, Ohio.
4. Pride, William M. and D.C. Ferrell, *Marketing*, Houghton-Mifflin, Boston.
5. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi
6. Czinkota, Marketing Management, Vikas Publishing House (P) Ltd.
7. Michael Etzel, Bruce J. Walker, and W. J. Stanton, *Marketing*, McGraw Hill, New York.
8. Rajan Saxena, Marketing, Management, Tata McGraw Hill, Publishing Co., New Delhi.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)
PAPER – I (b): SEMESTER-II
Marketing Communication

Max. Marks: 100
Lectures: 60

Objective: The aim of this course is provide insights into the communication aspects of marketing. Students will be able to develop the basic understanding of marketing and communication process. They will be able to understand the steps involved in development of effective marketing communication, determining the various tools of promotion, and organizing them successfully in the light of the consumer buying behaviour.

UNIT- I **(10 Lectures)**

Communication: Meaning, Importance, Communication process and its elements, Barriers to effective communication, Ways to overcome barriers, Role of communication in marketing.

Unit- II **(15 lectures)**

Developing Marketing communication: Concept, Its role, Information response models- AIDA, Hierarchy-of-effects, Steps for developing effective marketing communication.

Unit- III **(13 lectures)**

Promotion-mix: Concept of Promotion Mix, Tools of promotion -mix - advertising, personal selling, public relations/publicity and sales promotion: their meaning, distinctive characteristics and functions; Factors affecting promotion mix.

Unit- IV **(10 Lectures)**

Understanding Consumer Behaviour: Meaning, Importance, Consumer buying process, Factors influencing buying behavior.

Unit- V **(12 lectures)**

Integrated Marketing Communication: Types of Media: advantages and disadvantages; Concept, Reasons for growing importance of IMC, Process of integrated marketing communication.

Suggested Readings:

1. Etzel, Michael J., Walker, Bruce and William J. Stanton, *Fundamentals of Marketing*, 11th edition, McGraw Hill Publishing Co., New York,
2. Armstrong, Gary and Philip Kotler, *Marketing: An Introduction*, Pearson Education Asia,
3. Ray, Michael L, *Advertising and Communication Management*, Prentice Hall, Inc.
4. Wright, Winter and Zeigler, *Advertising* Fifth Edition, Tata McGraw Hill Publishing Co. Ltd. 286-287.
5. Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi.
6. Stanton J. William and Charles Futrell, *Fundamentals of Marketing*, McGraw Hill.
7. George E. Belch & Michael A. Belch, *Advertising and Promotion: An Integrated Marketing Communication Perspective*, Tata McGraw Hill Publishing Company Limited, New Delhi.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)
PAPER – 2 (a): SEMESTER-III
Advertising

Max. Marks: 100

Lectures: 60

Objective: The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

Unit I

Introduction to Advertising: Nature and importance; Role of advertising in an economy, Types of advertising, Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget. **(12 Lectures)**

Unit- II

Advertising Message: Advertising appeals, Preparing an effective advertising copy; Elements of a print copy: headlines, body copy, slogan, logo, seal of approval; Role of color; Elements of broadcast copy: Radio and television **(14 Lectures)**

Unit-III

Advertising Media: Media scene in India, Advertising media for rural markets - media options and their characteristics, Developing Media Plan, Selection of a media category on the basis of its reach, frequency, impact, continuity, and GRP's and cost; Other factors in influencing media choice; Media scheduling. **(12 Lectures)**

Unit-IV

Advertising Agencies: Concept, Types of an advertising agency, Functions of an advertising agency and Compensation, Agency-client relationship. **(10 lectures)**

Unit-V Evaluating Advertising Effectiveness: Communication and sales effects, Methods of measuring advertising effectiveness; Ethical and Legal Aspects of Advertising in India. **(12 Lectures)**

Suggested Readings:

1. Neeru Kapoor, *Advertising and personal Selling*, Pinnacle, New Delhi.
2. Sandage, C. H., Vernon Fly Burger and Kim Rotzoll, *Advertising Theory and Practice*, Eleventh Edition, Richard D. Irwin INC., All India Traveller Book Seller Delhi.
3. Dunn, S. Watson and Arnold M. Barban, *Advertising - Its Role in Modern Marketing*, Fifth Edition, CBS College Publication, New York
4. Mandell, Maurice I., *Advertising* Fourth Edition, Prentice-Hall of India Ltd., New Delhi.
5. Dirksen, Charles I. and Arthur Kroeger, *Advertising Principal, Problems and Cases* Fifth Edition, Richard D. Irwin Inc., Homewood: Illinois



6. Kleppner, Otto, *Advertising Procedure*, Eight edition, Prentice-Hall of India Ltd., New Delhi.
7. Wright, Winter and Zeigler, *Advertising* Fifth Edition, Tata McGraw Hill Publishing Co. Ltd.
8. Vanden, Bruce G. Bergh and Helen Katz, *Advertising Principles -Choice, Challenge Change*, NTC Businesses Books, Lincoln wood Illinois USA.
9. Kuegler, Thomas J., *Web Advertising and Marketing*, Third Edition, Prentice-Hall of India Pvt. Ltd., New Delhi 288- 289.
10. George E. Belch & Michael A. Belch, *Advertising and Promotion: An Integrated Marketing Communication Perspective*, Tata McGraw Hill Publishing Company Limited, New Delhi.
11. Sharma, Kavita. *Advertising : Planning and Decision Marketing*, Taxmann Publication Pvt. Ltd.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce

ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)

PAPER – 2 (b): SEMESTER-IV

Personal Selling and Salesmanship

Max. Marks: 100

Lectures: 60

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a good salesmen. They will be able to learn the various theories of selling and motivation.

Unit I

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Force Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Opportunities and difficulties, Measures for making selling an attractive career. **(15 Lectures)**

Unit- II

Theories of Selling: Traditional and Modern: AIDAS model of selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches **(12 lectures)**

Unit- III

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. **(9 lectures)**

Unit-IV

Selling Process: Prospecting and qualifying; Pre-approach and call planning; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities. **(12 lectures)**

Unit- V

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Other problems in Selling **(12 lectures)**

Suggested Readings:

1. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, 5th edition, Prentice Hall of India Ltd., New Delhi,
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill Inc.,
3. Stanton, William J., Richard H. Buskirk and Rosann Spiro, *Management of the Sales force*, Richard D. Irwin/McGraw - Hill.
4. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
5. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin, pp.290-291
6. Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill) Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)
PAPER – 3 (a): SEMESTER-V
Sales Force Management

Max. Marks: 100
Lectures: 60

Objective: The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

Unit – I

Introduction to Sales Force Management: Nature and importance of sales force and its management, Designing the Sales Force: sales force objectives and strategy, sales force structure, sales force size, Functions of the Sales Manager.

(10 Lectures)

Unit-II

Organization of the Sales Department: Geographic, Product wise and market based.

(5 lectures)

Unit-III

Managing the Sales Force: Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

(20 lectures)

Unit-IV

Sales Planning and Control: Market Analysis, and sales forecasting, Methods of forecasting sales, Sales territory planning, Sales Budgeting: Importance, Process and uses of sales budget; Sales quota; Sales and cost Analysis.

(15 lectures)

Unit-V

Retailing and Wholesaling: Retailing formats, Strategy, Structure and Operations, Physical Distribution and Logistics Management

(10 lectures)

Suggested Readings:

1. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi
2. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi.
3. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill Inc.,
4. Stanton, William J., Richard H. Buskirk and Rosann Spiro, *Management of the Sales force*, Richard D. Irwin/McGraw – Hill.
5. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, 8th edition, Richard, Irvin, pp.290-291.
7. Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill)

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)
PAPER – 3 (b): SEMESTER-VI
Sales Promotion and Public Relations

Max. Marks: 100

Lectures: 60

Objective: The aim of the course is to familiarize the students with the basics and techniques of sales promotion and public relations. They will be able to learn the various forms of sales promotion tools, develop a sales promotion programme, maintain public relations and deal with ethical and legal aspects of sales promotion and public relations.

Unit-I

Sales Promotion: Nature and importance of sales promotions; Forms of sales promotions, consumer-oriented sales promotion, trade-oriented sales promotion and sales-force-oriented sales promotions.
(15 Lectures)

Unit-II

Major tools of Sales Promotions: Their features, strengths and limitations :premiums, price off, coupons, sampling, refunds and rebates, contests, games and lotteries, point of purchase, displays and demonstrations, use of logo, gifts, patronage, price packs, traffic builders, cyber-marketing. Convention, conferences, trade fairs, exhibitions and fashion shows, specialties and novelties.
(15 Lectures)

Unit-III

Developing sales promotions programmes: pre-testing implementing, evaluating the result and making necessary modifications.
(10 Lectures)

Unit-IV

Public relations: Meaning, features and growing importance; Similarities of publicity and public relations; Major tools of public relations: news, speeches, special event, handouts and leaflets, audio-visual, public service activities and other tools.
(12 Lectures)

Unit-V

Ethical and legal aspects of sales promotion and public relations.
(8 Lectures)

Suggested Readings:

1. Blattberg, Robert C and Scott A. Neslin, *Sales Promotions: Concepts, Methods and Strategies*. New Jersey: Prentice Hall.
2. Cummins, J., and R. Mullins, *Sales Promotions*, London: Kogan Page.
3. Ulanoff, S.M. *Handbook of Sales Promotions*. New York: McGraw Hill.
4. Quelch, J.A. *Sales Promotions Management*, New Jersey: Prentice Hall.
5. Kotler Philip, *Marketing Management*, New Delhi: Prentice Hall of India.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE*
PAPER – 1 (a): SEMESTER-I
Business Communication
(Hindi/English medium)

Max. Marks: 100
Lectures: 60

Objective: Effective business communication is the life blood of every organization and also key to success in career. This paper intends to acquaint the students about communication theory and provide them ample exercise in communication through business correspondence.

Expected Learning Outcome: The students are expected to develop an understanding of the problems and principles of communicating in business. They are also expected to benefit by raising the level of their expression in writing letters. Ability to frame good attractive and effective business letters is an essential preliminary to a business career.

UNIT I

1. Meaning and nature of communication. Importance of effective communication in business. **(2 Lectures)**
2. Objectives of communication – information, advices, order, request, affirmation, negation, suggestion, persuasion, education, motivation of raising morale etc. **(2 Lectures)**
3. Forms of communication – Oral, written, visual, audiovisual, silence/silent. **(3 Lectures)**
4. Types of communication – Downward, Upward, Lateral Horizontal, Diagonal, Grapevine, etc. **(3 Lectures)**

UNIT II

5. Principles of communication – 7Cs of Communication. **(2 Lectures)**
6. Barriers to Communication. **(2 Lectures)**

UNIT III

7. Nature, need and types of a letter, qualities of an effective business letter. **(2 Lectures)**
8. Structure and layout of a business letter. **(2 Lectures)**

UNIT IV

9. Letters of enquiries and replies. **(2 Lectures)**
10. Letters of credit and status enquiries. **(2 Lectures)**
11. Letters of order **(2 Lectures)**
12. Letters of Execution of orders **(2 Lectures)**
13. Letters of Modification and Cancellation of orders. **(2 Lectures)**



- | | |
|---|---------------------|
| 14. Letters of Complaints and adjustments | (2 Lectures) |
| 15. Collection letters. | (2 Lectures) |
| 16. Circular letters. | (2 Lectures) |
| 17. Sales letters. | (2 Lectures) |

UNIT V

- | | |
|--|--------------|
| 18. Agency correspondence | (2 Lectures) |
| 19. Bank correspondence- correspondence with customers | (2 Lectures) |
| 20. Employment related letters. | (2 Lectures) |
| 21. Insurance letters – General insurance and life insurance | (4 Lectures) |
| 22. Correspondence with public authorities. | (2 Lectures) |
| 23. Official correspondence | (8 Lectures) |
| 24. Important terms, abbreviations, documents relating to financial, banking, administrative transactions. | (4 Lectures) |

*** Note: The discipline course of Office Management and Secretarial Practice cannot be offered to students of SOL / NCWEB / (Non-Formal Streams).**

Suggested Readings

1. Bhatia, R.C. “Business Communication”, Ane Books Pvt. Ltd., New Delhi.
2. Lesikar, R.V. and Pettit, J.D., JR & Flatley, M.E., Lesikar’s, “Basic Business Communication”, Tata McGraw –Hill.
3. Murphy, Herta A. & Hide Brandt, Herbert W., “Effective Business Communications”, Tata McGraw-Hill.
4. Moni P. Pally, M.M., “Business Communication Strategies”, Tata McGraw-Hill.
5. Ramesh, M.S. and Pattanshetti, C.C. “Business Communication “, R. Chand & Co.,
6. Sharma, R.C. and Mohan, Krishna, “Business Correspondence and Report Writing”, Tata McGraw-Hill.
7. Taylor, Shirley, ” Modern Business Letters”, Financial Times Pitman Publishing.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce

OFFICE MANAGEMENT & SECRETARIAL PRACTICE

PAPER – 1 (b): SEMESTER-II

Office Management and Secretarial Practice

(Hindi/English medium)

Max. Marks: 100

Lectures: 60

Objective: The main purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, the facilities provided to the staff working in the office, the working environment, tools and equipments used in office etc.

Learning outcome: Will make the students proficient in terms of managing general office activities like coordinating working environment, etc. The student after getting fully acquainted with the latest office equipment will not face any problem in the open market. The personal secretary would be made aware of modern technology.

Unit I

1. Office & Office Management

Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

(6 Lectures)

2. Filing & Indexing

2.1. Filing & Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.

(7 Lectures)

3. Mail and Mailing Procedures

3.1 Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email.

(4 Lectures)

3.2 Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

(4 Lectures)

4. Forms & Stationery

4.1 Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control.

(2 Lectures)



- 4.2 Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery. **(2 Lectures)**

Unit II

5. Modern Office Equipments

- 5.1. Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

(5 Lectures + Demonstrations)

6. Budget and Audit

- 6.1 Budget: Annual, revised and estimated. Recurring and non-recurring heads of expenditure.
- 6.2 Audit process: Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

(10 Lectures)

7. Banking facilities

Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

(5 Lectures)

8. Abbreviations/Terms used in Offices, Modes of Payment

- 5.2. Explanation of abbreviations/terms used in offices in day to day work, types of payments handled such as postal orders, cheques (crossed/uncrossed), post-dated and pre-dated cheques, stale cheques, dishonored cheques.

(5 Lectures)

UNIT - III

6. Role of Secretary

- 6.1. Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary.
- 6.2. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting.
- 6.3. Agenda and Minutes of Meeting.
- 6.4. Drafting, fax-messages, email.
- 6.5. Maintenance of appointment diary.

(10 Lectures)



Suggested Books for Reading:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, Daryaganj, New Delhi..
2. Leffingwell & Robinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

Note: Latest edition of text book may be used.



B. A. Programme (Discipline Course) – Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
PAPER – 2 (a): SEMESTER-III
Computer Applications

Max. Marks: 100
Lectures: 60

Objectives: To provide computer skills and knowledge for O.M.S.P. students and to enhance their understanding of usefulness of information technology tools for business operations.

Learning outcome: After studying this paper, a student will become IT literate, and be able to understand basic IT tools.

PART - A

Unit I. Basic Knowledge of the Computer (18 Lectures)

- History of Computer, Advantages, Functions of computers (3 Lectures)
- Types of Computer. Types of Software (3 Lectures)
- Knowledge of Computer Parts and their Functions. (3 Lectures)
- Layout of keyboard - Touch and Sight System of Computer. (3 Lectures)
- Internet, World Wide Web (WWW), E-mail, Web-sites (3 Lectures)
- Basics of Networking and Internet Security (3 Lectures)

Unit II. Word Processing (22 Lectures)

- Introduction to word processing.
- Word processing concepts.
- Use of Templates.
- Working with word document:
 - Opening an existing document/creating a new document
 - Saving
 - Selecting text
 - Editing text
 - Finding and replacing text
 - Closing
 - Formatting
 - Checking and Correcting spellings
 - Justification and Alignment



- Bullets and Numbering
- Tabs
- Paragraph Formatting
- Indent
- Page formatting
- Header and Footer
- Special effects – Bold, Fonts, Scripts
- Mail-merge

Unit III. Spreadsheet

(15 Lectures)

- Spreadsheet concepts.
- Creating a work book.
- Saving a work book.
- Entering data in a cell.
- Editing a work book.
- Moving data from selected cells.
- Use of basics formulae used in excel.
- Handling operators in formulae.
- Formula copying.
- Naming and Rearranging Worksheets.

Unit IV. Power Point

(5 Lectures)

- Meaning of Power Point
- Uses of Power Point
- Slide Designs
- Slide Layout
- Slide Sorter
- Slide Show
- Print options

Suggested Reading

1. Sushila Madan, “*Computer Applications*” Mayur Paperbacks” New Delhi.
2. Itl Education Solutions Limited “*Introduction to Information Technology*” Pearson Publishers New Delhi
3. V. Rajaraman, *Introduction to Information Technology*, PHI.
4. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, , BPB, Publication,
5. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book.
6. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
PAPER – 2 (b): SEMESTER-IV
Stenography (English)
(Only English medium)**

**Max. Marks: 100
Lectures: 60**

Objective: The main purpose of this course is to orient the students to understand the need of writing rapidly and accurately in this speed age. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. Every work has to be disposed of in the quickest possible time. They will be taught the principles laid down by Sir Isaac Pitman and use their application in the routine work of office.

Learning Outcome: Soon after the completion of this course, the student will be able to write/scribble accurately and speedily. This art of writing, based on sound has been adopted throughout the world in the day to day working in organizations. Once the speed and accuracy achieved, the same could be retained provided there is a regular practice.

1. Stenography

Stenography – its introduction, brief history of Pitman’s Shorthand, types of other writing methods. **(1 Lecture)**

2. Consonants

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes. **(2 Lecture)**

3. Vowels

Vowels-its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, intervening vowel, diphthongs/triphones, punctuation signs, and their application. **(12 Lecture)**

4. Grammalogues, Short forms, logograms, Phraseography

Short Forms- Definition, importance and use of logograms, grammalogues and phraseography, the phraseograms, its essential qualities. **(6 Lectures)**

5. Alternative forms of strokes:

Alternative forms of strokes, downward R & L strokes, downward and upward H, tick H and dot H, upward ‘ish’ strokes, semi circle or abbreviated w and their use. **(6 Lectures)**

6. Circles & Loops

Circles & Loops – small circle, its initial, medial and final use with straight and curved strokes, circle and strokes, loop initial and final loop ST/STR. **(7 Lectures)**



7. Hooks

Initial & Final Hooks – Initial hook of R & L with straight and curved strokes, initial large hooks KW/GW/KY/GY, compound consonants, final hooks of N/F/V, large final hook of shun.
(8 Lectures)

8. Halving & Doubling Principle

Halving Principle – vocalizing of half length forms, halving for T or D, circle following half length forms, half length H, situations where halving principle not used. Halving and thickening of the strokes, M, N, L, R. The signs for RT and LT. Joining of strokes of unequal length. Use of halving principle for past-tense, halving principle in phraseography.
(7 Lectures)

Doubling Principle – The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-KR and NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principle in phraseography
(5 Lectures)

9. Prefixes and Suffixes

Prefixes – expression of the prefixes, initial common-, medial com, accom-, intro-, etc. Logograms as prefixes.
(3 Lectures)

Suffixes - Suffixes and Terminations – The dot-ing, expressing –ality, -logical-ly, ment, mental-ly-ity, -ship, figures and contractions, etc.
(3 Lectures)

Suggested Readings:

1. Pitman, Isaac: Pitman's *Shorthand Instructor*, A.H. Wheeler Publications.
2. Thorpe, E and Kuthiala, O.P.: *You too can write 200 wpm and above*, Pitman SS Publication.
3. Pitman, Isaac: *The New Phonographic : Phrase Book*.
4. Hynes James: *The Practical Phraser*, Wheeler Publications.
5. Aiyar, K.S.: *Reporter's Phrase Book*", A.H. Wheeler Publications.
6. Kuthiala, O.P.: *Pitman Letter Writing* – Part I, II and III.
7. Bhatia, R.C., "*Principles of Short-hand Theory*", G.Lal & Co.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
PAPER – 3 (a): SEMESTER-V
Advanced Stenography
(Only English Medium)**

**Max. Marks: 100
Lectures: 60**

Objective: Having learnt the fundamentals of Stenography from the Course in Pitman Shorthand it is pertinent that the students should also nurture their learning by doing a few chapters from the Pitman Shorthand Instructor and the exercises based on those chapters.

Outcome: The essentials of accurate note-taking are rapid writing and facile reading. With the help of given chapters and exercises the students would be able to not only strengthen their learning of rules of Pitman Shorthand but also to adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes.

Unit 1

- 1.1 Chapter XXVIII -- Exercise 110, Revisionary Exercise (C) **(2 Lectures)**
- 1.2 Chapter XXIX -- Contractions (Exercises 111 to 119) **(4 Lectures)**

Unit 2

- 2.1 Chapter XXX – Figures etc. (Exercise 120) **(1 Lecture)**
- 2.2 Chapter XXXI – Note Taking, Transcription, etc. **(1 Lecture)**
- 2.3 Chapter XXXII – Essential Vowels (Exercises 121 to 123) **(2 Lectures)**

Unit 3

- 3.1 Chapter XXXIII – Special Contractions (Exercises 124 to 144) **(8 Lectures)**
- 3.2 Chapter XXXIV – Advanced Phraseography (Ex. 145 to 183) **(18 Lectures)**

Unit 4

- 4.1 Chapter XXXV – Intersections (Exercise 186 and 187) **(2 Lectures)**
- 4.2 Chapter XXXVI – Business Phrases (Exercises 188 to 191) **(3 Lectures)**
- 4.3 Chapter XLIII – Special List of Words (Exercise 216 to 231) **(13 Lectures)**

Unit 5

- 5.1 Chapter XLIV – Shorthand in Practice **(2 Lectures)**
- 5.2 Revision of Grammalogues **(2 Lectures)**
- 5.3 Special List of Contractions **(2 Lectures)**



Suggested Reading :

1. Bhatia, R. C., “Principles of Short-hand Theory”, G. Lal & Co
2. Pitman, Issac: Pitman’s Shorthand Instructor. A. H. Wheeler Publications.
3. Thorpe, E and Kuthiala, O.P. : You too can write 200 wpm and above, Pitman SS Publications.
4. Pitman, Isaac: The New Phonographic Phrase Book, Wheeler Publications.
5. Hynes James: The Practical Phraser, Wheeler Publications.
6. Aiyar, K.S. : Reporter’s Phrase Book”, A. H. Wheeler Publications.

Note: Latest edition of text book may be used.



**B. A. Programme (Discipline Course) – Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
PAPER – 3 (b): SEMESTER-VI
Computer Applications and Stenography (Practical)**

**Maximum Marks: 100
Practicals 60**

Time 80 Minutes (Not for Viva)

Max. Marks: 50

Part 1

A. Advanced Word Processing.

Time: 40 Minutes

Maximum Marks: 25

Since tables will be tested in separate sheets, therefore, they need not be examined in word processing, however, the students may be examined Invoicing, Bills, Letter, Reports, including imported (Table/Graph) from Excel to Word.

The testing would include editing, formatting, print commands, print options and other tools.

B. Advanced Spread Sheet.

Time: 40 Minutes

Maximum Marks: 25

Formulae: With relative absolute and mixed addressing.

List of Functions: Statistical Sum and Average, Logical, If, For, And or True-False

Graphs: Line graph, Bar Chart, Pie Chart

Viva Voce

**Time: 10 Minutes (per student)
Marks: 10**

Maximum

- A. The viva shall be conducted during the Computer Applications Practical Examination.
- B. Working with Office Technology includes handling of internet, e-mail and Fax operations.
- C. The viva shall be restricted to the topics mentioned under Part I.



Part II

Time: 90 Minutes

Maximum Marks: 40

Time: 10 Minutes

Maximum Marks: 15

- A. Outline of words shall be tested on a printed sheet, the response to which shall be attached to the answer sheets: Gramalouges, special contractions, advanced phraseology and intersections. (Exactly 30 words).

Time: 40 Minutes

Maximum Marks: 15

- B. Shorthand dictation (Seen Passage): while the examination will be at 100 w.p.m., it is expected that the students will be given practice sessions in graded manner. In addition they may be given trial session/dictation for 1 minute.
(Seen passage will be from Pitman's Instructor (Old Course) – Exercises 121-200).
(Exactly 300 words dictation).

Timing:

- 4 min: Adjustment/trial dictation
- 3 min: Dictation
- 3 min: Reading time
- 30 min: Transcription time

Time: 30 Minutes

Maximum Marks: 10

- C. Shorthand dictation (Unseen Passage): 80 w.p.m.
(Exactly 160 words dictation).

Timing:

- 2 min: Dictation
- 3 min: Reading time
- 25 min: Transcription time

A.	Outline of Words:	10 min	15 Marks	30 words
B.	Seen Passage	40 min	15 Marks	300 words
C.	Unseen Passage	30 min	10 Marks	160 words
	Adjustment & Practice	10 min		
	Total	90 min	40 Marks	



Total time for practical:

Part I 90 minutes

Part II 90 minutes

Plus ten minutes Viva per student.

Total 5 hours.

Note: Students have to pass Part I and Part II separately. Part I minimum marks – 20; and Part II minimum marks – 16.