FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SYLLABI for following Vocational Courses
(1st to 4th Semester)
2015-16

1. ADVERTISING SALES PROMOTION AND SALES MANAGEMENT
2. FOREIGN TRADE PRACTICE AND PROCEDURE
3. OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
4. PRINCIPLES AND PRACTICE OF INSURANCE
5. TAX PROCEDURE & PRACTICE.
Outlines of Tests, Syllabi and Courses of Reading for B.A./B.Sc. (General) First & Second Semester Examinations in the Vocational subject of **ADVERTISING SALES PROMOTION AND SALES MANAGEMENT**.

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<td>6</td>
<td>PAPER – VI- SALES PROMOTIONS AND PUBLIC RELATIONS-II</td>
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Examinations: Paper will be divided into three sections; Section A will consist of six short answer type questions and students would be asked to attempt any four, Section B and Section C will have four essay type questions from Unit-I and Unit-II each. Students will be asked to attempt atleast two from each section.

Duration: 3 Hours-Theory
ADVERTISING SALES PROMOTION AND SALES MANAGEMENT

Objectives: This course is intended to impart knowledge and develop skill among the participants in the field of marketing communication. So as to equip them to man junior and lower-middle level positions in the fast-growing and challenging business areas of advertising. Sales promotion, selling and sales management and public relations.

Semester-I

Paper I- Marketing Communication

Unit-I

1. Nature and Importance of communication, Types of Communication, Features and objectives of Communication.
3. Marketing Concepts and Evolution (Exchange, Production, Product, Selling and Marketing),
4. Difference between Marketing and Selling, Marketing as a Social process, Entities of Marketing, Marketing Myopia, Features and Importance of Marketing and Internet Marketing.

Unit-II

Paper I- Marketing Communication-II

1. Price- Pricing policies, Methods of Pricing and Pricing Decisions.
2. Place- Types of Channel, Channel decisions, Transportations, Warehousing & Inventory.
3. Promotions- Promotion Mix, Promotion decisions, Difference between different elements of Promotion mix and their relative importance.
7. Integrated marketing Communication: the target audience, determining objectives, designing the message, Selecting Communication Channel, Establishing budget, Promotional Tools, Factors in setting the Marketing Communication Mix and Measuring Results.
Suggested Readings:

1. Philip Kotler
   Marketing Management (Prentice-Hall of India, New Delhi)
2. William J. Stanton & Charles Futroll
   Fundamentals of Marketing (McGraw Hill)
3. Subroto Sen Gupta
   Case in Advertising and Communication Management in India (IIM Ahmedabad).

Semester-II

PAPER II- ADVERTISING

Unit-I

1. Definition, Importance and Functions of Advertising.
2. Importance of Advertising in Modern Marketing,
3. Role of Advertising in the National Economy.
4. Types of Advertising: Commercial, Non-commercial, Primary demand and Selective Demand,
5. Classified and Display advertising, Comparative advertising, Co-operative advertising.

Unit-II

1. PACT and DAGMAR Approaches of advertising
2. Setting of Advertising Objectives.
3. Advertising Appeals.

Suggested Readings:

2. Duna and Darban Advertising Its role in Modern Marketing, Drydon Press
4. Phillip Kotler Marketing Management, Prentice Hall of India
5. Subroto Sengupta Cases in Advertising and Communication Management in India (IIM Ahmedabad).
Objective: The objective of the course is to familiarize the students with the different types of advertising media, issues in the selection of advertising media, and problems and prospects of advertising media in India.

Unit –I

1. Advertising Media Types; Print Media (Newspaper, Pamphlets, Posters and Brochures), Electronic Media (Radio, Television, Audio Visual Cassettes), Other Media (Direct Mail, Outdoor Media): Their Characteristics, Merits and Limitations of Media types.

2. Media Scene in India

3. Problems in reaching Rural Audience and Markets

4. Media Planning. Selection of Media Category, Reach and Frequency of Advertisements, Impact of Reach Frequency and Impact Cost on choice of Media , Cost of Advertisements related to Sales.

5. Media Scheduling

Unit –II


2. Regulation of Advertising in India, Misleading and Deceptive Advertising , False Claims in Advertising


4. Advertising Department: Functions and ORGANIZATION.

Suggested Readings:


4. Frank Jefkins Advertising made simple. Prentice Hall India, New Delhi

Semester-IV

PAPER IV-PERSONAL SELLING AND SALESMANSHIP

Objective: The objective of the course is to familiarize the students with the different aspects of salesmanship and help them in acquiring the requisite skills for effective selling.

Unit-I


2. AIDA Model of Selling. Types of Selling Situations. Types of Sales Personnel.


Unit –II

1. Qualities of a Successful Sales Person with particular reference to Consumer Services.

2. Selling as a Career, Advantages and Difficulties, Making Selling as an Attractive Career.

3. Distribution Network Relationship.


5. Problems and Difficulties in Selling.

Suggested Readings:

Outlines of Tests, Syllabi and Courses of Reading for B.A./B.Sc. (General) First & Second Semester Examinations in the Vocational subject of **FOREIGN TRADE PRACTICES & PROCEDURE**.

**Subject of Title:** **FOREIGN TRADE PRACTICES & PROCEDURE**

**SUBJECT : OBJECTIVE**

1. To familiarize the students with the basic principles of foreign trade and the environment in which foreign trade takes place.
2. To familiarize the students with the position of India’s foreign trade, Import and export policies and various export promotion measures adopted by the Government.
3. To familiarize the students with the nature and scope of International Marketing as also the four Ps of International Marketing.
4. To familiarize the students with the various methods and procedure of foreign trade, financing, foreign exchange, rates, costing and pricing for exports and the various institutions involved in export finance.
5. To make the students aware of the shipping and insurance practices and procedure which constitute the essential services for the operation of foreign trade.
6. To familiarize the students with the basic documents involved in foreign trade, processing of an export order, customs clearance of export and import cargo and negotiation of documents.

**Job Potential:**

- Self-employment can start an export business either singly or in partnership with fellow students.
- Can take up export documentation work for others.
- Can take up employment in exporting firms, firms, banks, Insurance companies or with freight forwarders.
FOREIGN TRADE PRACTICES & PROCEDURE

B.A./B.Sc. (General)

Semester-1

Paper I: BASICS OF FOREIGN TRADE 100

Semester-2

Paper-II: INDIA’S FOREIGN TRADE 100

Note: Practical Training After 1st year (Second Semester) and Viva-Voce: 50

Semester-3

Paper-III: ELEMENTS OF EXPORT MARKETING 100

Semester-4

PAPER -IV: FOREIGN TRADE FINANCING AND PROCEDURE100

Note: Practical Training After 2nd year (Fourth Semester) and Viva-Voce :50

Semester-5

PAPER-V :SHIPPING AND INSURANCES PRACTICES AND PROCEDURES 100

Semester-6

PAPER – VI- FOREIGN TRADE DOCUMENTATION AND PROCEDURES 100

Examinations: Paper will be divided into three sections; Section A will consist of six short answer type questions and students would be asked to attempt any four, Section B and Section C will have four essay type questions from Unit-I and Unit-II each. Students will be asked to attempt at least two from each section.

Duration: 3 Hours-Theory
FOREIGN TRADE PRACTICES AND PROCEDURES

Contents for Semester Courses

**Semester-I**

**Paper1 - BASICS OF FOREIGN TRADE**

Objectives: to familiarize the students with the basic principles of foreign trade and the environment in which foreign trade takes place.

**Unit-I**

- Foreign Trade: Definition, objectives and importance
- Theories of International trade
- Balance of trade and Balance of Payments
- Objectives of Trade Policy and role of foreign trade in economic growth
- International economic institutions - GATT, UNCTAD, IMF and World Bank.

**Unit-II**

- Instruments of trade Policy tariffs, quantitative restrictions, exchange etc.
- Control and exchange rate adjustments.
- Trade Blocs and Regional Economic Cooperation
- Cultural Aspects in International Business

**Suggested Readings**

- International economics by P.T. Ellsworth
- International Economics by C.P. Kindelberger
Semester-II

Paper –2  INDIA’S FOREIGN TRADE

Unit-I

• Analysis of India’s Foreign Trade Growth trends, composition and direction.
• India’s Balance of Payments including invisibles
• Assessment of Prospects Products and markets
• India’s Trade agreements

Unit-II

• Salient features of India’s export-import policy
• Institutional set-up for export promotion
• Export Assistance measures, free trade zones and 100%EOUs
• State trading in India
• Sources and analysis of foreign trade Statistics

Suggested reading

Annual Reports of the Ministry of Commerce, Annual Economics : Surveys,Import and Export Policy
Semester –III

PAPER-III : ELEMENTS OF EXPORT MARKETING

Objectives: To familiarize the students with the nature and scope of International Marketing

UNIT-I

- Role of Exports, Scope of Export Marketing, Difference between Export Marketing and Domestic Marketing, and why should a Firm Export
- Selection of Export Products
- Selection of Export Markets
- Direct and Indirect Exports and Role of Export Houses
- Modes of Entry into Foreign Markets
- Pricing for Exports
- Channel Selection and Appointment of Agents, Agency Agreement and Payment of Agency Commission, Appointment of Distributors for Global Markets

UNIT-II

-Distribution Logistics for Exports – Transportation and Warehousing
-Promotion Abroad, Use of Mailing Lists, Advertisement Abroad and Participation in Trade Fairs and Exhibitions
- Legal Aspects of Export Contract including INCO Terms
- Overseas Market Research
- Consumer Behaviour
- Export Development through Internet
- Quality Management in Export Trade

Suggested Readings:

- Export Marketing by S.Subramanian and T.A.S.Balagopal, Himalaya Publishing House, New Delhi
- International Marketing Management by Varshney and Bhattacharya, Sultan Chand and Sons, New Delhi
- International Marketing by Rakesh Mohan Joshi, Oxford Higher Education, New Delhi
- International Marketing by Cherunillum, Himalaya Publishing House, New Delhi
- Export Marketing by B.S.Rathore, Himalaya Publishing House, New Delhi
SEMMESTER-IV

PAPER-IV: FOREIGN TRADE FINANCING & PROCEDURE

Objectives: To familiarize the students with the various methods and procedures of foreign trade financing, foreign exchange rates, costing and pricing for exports and the various institutions involved in export finance.

UNIT-I

Modes of Export Payment: Cash, Open Account, Documents against Acceptance, Documents against Payment, Advance Payment, Bills of Exchange, Letter of Credit.
Letter of Credit: Definition, Parties to letter of Credit, Types of Letter of Credit, Procedure for drawing Letter of Credit.
Preshipment and Post Shipment Finance: Definition, Features and their Procedure.
Import Finance: Modes and Sources of Import Finance.
Role of Banks in Import Export Finance.
ECGC: Objectives, Functions and Policies issued by ECGC.
EXIM bank: Financing of Import Export by EXIM Bank
Forfaiting and Factoring

UNIT-II

Foreign Exchange: Meaning, Need for Foreign Exchange, Types of Foreign Exchange Rates, Foreign Exchange Rate Determination, Exchange Fluctuations and Obtaining Forward Cover.
International Capital Markets
Costing and Pricing for Exports
Export Costing Sheet

Suggested Readings:

2. Justin Paul: International Business, Prentice Hall of India, New Delhi
5. Aseem Kumar: Export and Import management, Excel books
Outlines of tests, syllabi and courses of reading for B.A/ B.Sc. (General) Semester-I & Semester-II examinations in the vocational subject of **OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**SCHEME OF STUDIES**

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<th>Period/week</th>
<th>Examination</th>
<th>Total Marks</th>
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<tr>
<td>Semester-I</td>
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<tr>
<td>A</td>
<td>Typography &amp; Computer Application</td>
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<td>Semester-II</td>
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<td>B</td>
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<tr>
<td>A</td>
<td>Office Management</td>
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<td>Semester-IV</td>
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<tr>
<td>B</td>
<td>Computer Application and Shorthand</td>
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**Practical Training**: 4 weeks (in summer vacations) Training Report and viva-voce 40

| Semester-V    |                                  |       |       |       |           |     |           |     |
| A     | Organizational Behavioural& Personality Development | 6   | -   | 6    | 60        | 3   | -         | -   | 60  |
| Semester-VI   |                                  |       |       |       |           |     |           |     |
| B     | Computer Application and Shorthand| 2   | 4   | 6    | 40        | 3   | 60        | 3   | 100 |

**Project & Viva-Voca on Organizational Behaviour& Personality Development** in the form of presentation 40
Examinations: Paper will be divided into three sections; Section A will consist of six short answer type questions and students would be asked to attempt any four, Section B and Section C will have four essay type questions from Unit-I and Unit-II each. Students will be asked to attempt atleast two from each section.

Duration: 3 Hours-Theory

Semester-I

PAPER – A : TYPOGRAPHY & COMPUTER APPLICATIONS (ENGLISH) THEORY

Exam Hours : 3                      Max. Marks : 40

Objective:The course enables the students to have working knowledge of different parts of the typewriter and to acquire typing speed of minimum 30 w.p.m. on manual typewriter. The course also enables the students to understand the fundamentals of Computer System and hardware & software components

UNIT - I


Introduction to Computers : Introduction, Characteristics of computer; Hardware, Software, firmware, History of computer; Applications of Computers; Input, Process and Output; classification of computers on size, working principles, generations; Input/Output devices; Secondary storage devices; Types of software; System and Application Software.

UNIT- II

Key-Board Operations: Sitting posture, Touch and Sight methods, Learning home row, upper row, bottom row, learning number row, special signs and symbols & Roman numbers

Display Techniques : Types of headings, Margins & line spacing, Spacing after punctuation sings, Paragraphs ï types, styles, numbering and pagination; Styles of typing different kinds of business letters, foot notes; Tabulation: Definition, Important Parts of tabulation, Procedure for typing tabular statement

References :

1. R.C.Bhatia : Typewriting (Theory & Practice)
2. O.P.Gupta : Typewriting (Theory & Practice)
3. Walmsley : Pitman Commercial Typewriting Horizontal Method
4. KartarSingh : Typewriting Instructor (Theory & Practice)
TYPOGRAPHY & COMPUTER APPLICATIONS (ENGLISH) PRACTICAL

Max. Marks : 60

Exam Hours : 3

Note: Students will be trained on manual typewriters and will be taught various functions as listed below:

- Sitting posture while using typewriter
- Inserting & removing paper
- Second row (home row), upper row & bottom row of typewriter
- Top row (signs, figures & symbols) of typewriter
- Typing of words & simple sentences & paragraphs
- Uses of shift keys & other non-printing keys & ensuring proper margins & line spacing
- Centring heading
- Envelop addressing
- Margin and line spacing
- Use of punctuation sings
- Typing Arabic & Roman numeric figures
- Paragraphs – types, styles, numbering and pagination
- Letter typing – Personal, Official & Business letters
- Simple tabular statements, syllabification and foot notes

Semester-II

PAPER – II: SHORTHAND (ENGLISH) THEORY

Max. Marks : 40

Exam Hours : 3

Objectives: The course enables the students to acquire knowledge and understand uses of Shorthand which is required to perform the duties of Stenographer/Private Secretary.

UNIT- I

- Introduction: Origin of Shorthand with particular emphasis on Pitman Shorthand, definition and importance of Stenography, qualities of a successful stenographer, writing techniques and materials;
- Consonants: Definition, their classification, arrangement and directions of consonantal strokes, joining of strokes
- Vowels: Long & short, places, following and preceding, intermediate vowels, place of joined strokes and vowels
- Diphthongs: Definition and places, triphones, abbreviated W
UNIT-II

- Grammalogues: Definition of grammalogues and logograms, list of grammalogues, punctuation signs
- Phraseography: Definition of phrase, how a phrase is written, qualities of a good phraseogram, list of simple phrases
- Circles, Loops & Hooks: Size and direction, application in phraseography, attachment with straight and curved strokes, exception to the use of circle, loops and hooks

Suggested reading

1. New Era, Wheeler Publishing: Pitman Shorthand Instructor and Key

SHORTHAND (ENGLISH) PRACTICAL

Max. Marks: 60

Exam Hours: 3

- Practice of consonants, writing each consonant from the text material with particular attention to their formation, length, angle, size and direction.

- Practice of vowels, diphthongs, triphones by coping the text materials and other printed shorthand book and reading the same.

- Practice of grammalogues and phrases

- Practice of circles, loops and hooks

- Transcription from Shorthand into longhand
Semester-III

PAPER – A : OFFICE MANAGEMENT

Objective: The course enables the students to understand the working and procedures of the Modern Office and develop the necessary skills required to perform various office operations efficiently.

Max. Marks : Theory : 60                      Exam Hours : 3
                        Practical: 40(On the Job Training)

UNIT-I

Office: Meaning, Importance, Functions, Concept of an Organisation, Centralisation & Decentralisation of Office Services, Their Merits and Demerits, Qualities of a Good Office Manager, Relations with other Departments, Allocation and Distribution of Office Services

Handling Office Correspondence: Meaning & Importance of Correspondence, Incoming Correspondence Procedures, Outgoing Correspondence Procedures, Equipment & Accessories Required, Ordinary Post, Registered Post, Parcel, Registered Parcel, Speed Post, Courier, Airmail & E-mail etc

Office Filing & Indexing: Meaning, Essentials & Importance, Traditional & Modern Filings Methods & Equipment; Indexing: Meaning, Importance & Methods

UNIT-II

Modern Office Machines (Their Uses & Operations): Copy Printer with Attachment, Photocopier, Spiral Binding Machine, Lamination System, Digital Duplicator, Multifunctional Inkjet Printer

Modern Communication Systems: Intercom, Telephone, Fax, PBX, EPABX, Public Address System, Internet, E-mail, Conference Equipment, LCD Monitor (Plasma Wall Size), Computer and Its Peripherals like Scanner, Printer

Meeting: Meaning of Meeting, Types of Meeting, Types of Company Meetings, Notice, Agenda, Proxy, Quorum, Motion, Resolution, Minutes

Secretarial Functioning: Introduction, Meaning of Office Secretary, Qualities of a Secretary, Personal & Professional, Qualification Duties & Responsibilities of Various Types of Secretaries

Making Travel Arrangements: Use of Air, Rail, Road Time Table and Fare Calculation, Making Tour Programme of an Executive, Making Reservations Through Travel Agents, Direct Purchases, E-Ticketing, Submission of Preparation of TA Bills

References:

1. Shashi Gupta and Sushil Nayyar: Office Management
2. P.K. Gupta: Office Management
3. Ghosh and Agarwal: Office Management
4. Gupta, Bansal, Jain, Malik: Office Management
Semester-IV

PAPER B: COMPUTER APPLICATION AND SHORTHAND

Objective: The objective of the course is to understand the fundamentals of Computer System and hardware & software components. It enables the students to take dictation in shorthand and transcribe the same on the Computer. It also prepares the students for drafting and amending various types of Business Letters.

Max. Marks: Theory: 40 
Practical: 60
Exam Hours: 3

UNIT-I

MS ï Word: Basics of Word Processing; Opening, Creating, Saving, Printing and Quitting Documents, Using the Interface (Menu Toolbars), Editing Text (Copy, Delete, Move), Finding and Replacing Text, Spell Check, Autocorrect; Auto Text, Character Formatting, Page Formatting; Document Enhancement: Adding Borders and Shading, Adding Headers and Footers, Setting up Multiple Columns, Sorting Blocks, Adjusting Margins and Hyphenating Documents, Creating Master Document, Creating Data Source, Merging Documents, Using Mail Merge Feature for Labels and Envelopes; Inserting Pictures, Tables, Working with Equations

Correspondence: Definition, Types, Essential Parts, Formats/Styles; Business Correspondence: Enquiry Letters (Meaning, Importance, Quotations, Catalogues, Replies), Order Letters (Placing of an Order, Follow up Letters, Acceptance of an Order, Cancellation of an Order), Complaints, Claims and Adjustments and Circulars

Manuscript: Proof Correction Signs & their Meaning, Process of Typing Manuscript, Correction of Drafts.

UNIT-II

Shorthand: Extended Use of Certain Consonants: The Aspirate, Tick and Dot Form of Û Û Ownward and Upward Û Û Upward Û Û Compound Consonants, Medial Semi-circles Halving and Doubling Principle: General Principles and Their Exceptions, Use of Halving and Doubling Principles in Phraseography

Shorthand: Prefixes and Suffixes: Definition, Use of Different Prefixes and Suffixes Contractions: Simple & Special Contractions

Practising the Use of Halving and Doubling Principles, Prefixes, Suffixes from Text Book

Repeated Practice of Contractions

References:

1. V. Rajaraman: Fundamentals of Computer
2. Henery Lucas: Information Technology for Management
3. Wheeler Publishing: Pitman Shorthand Instructor and Key
Outlines of Tests, Syllabi and Courses of Reading for B.A./B.Sc. (General) First & Second Semester Examinations in the Vocational subject of **PRINCIPLES AND PRACTICE OF INSURANCE**

**PRINCIPLES AND PRACTICE OF INSURANCE**

**SEMESTER SYSTEM**

**Semester-I**
Paper I: Life Insurance

**Semester-II**
Paper II: General Insurance

**Semester-III**
Paper III: Fire & Marine Insurance

**Semester-IV**
Paper IV: Insurance Finance & Legislation

**Semester-V**
Paper V: Property & Liability Insurance

**Semester-VI**
Paper VI: Group Insurance & Retirement Benefit Schemes

**Examinations:** Paper will be divided into three sections; Section A will consist of six short answer type questions and students would be asked to attempt any four, Section B and Section C will have four essay type questions from Unit-I and Unit-II each. Students will be asked to attempt at least two from each section.

**Duration:** 3 Hours-Theory
Semester-I

Paper I: Life Insurance

UNIT-I

Introduction

Need for security against economic difficulties: Risk and uncertainty, Individual value system; Individual Life Insurance. Nature and uses of Life Insurance: Life Insurance as a collateral, as a measure of financing business continuation. As a protection to property, as a measure of investment.

Life Insurance Contract

Distinguishing characteristics, Utmost Good Faith, Insurable Interest, Caveat Emptor, unilateral and aleatory nature of contract. Proposal and application form, warranties, medical examination, policy construction and delivery, policy provision, lapse revival, surrender value, paid-up policies, maturity, nomination and assignment. Suicide and payment of insured amount, Loan to policy holders.

UNIT-II

Life Insurance Risk


Life Insurance Policies

Types and their applicability to different situations. Important Life insurance Policies issued by the Life Insurance Corporation of India. Life insurance enquiries. Important legal provisions and judicial pronouncements in India.

Life Insurance Salesmanship

Rules of agency: Essential qualities of an ideal insurance salesman, Rules to canvass business from prospective customers: After sale service to policy holders.

Suggested Books:

3. Meclean: Life Insurance
Semester-II

Paper II: General Insurance

UNIT-I

Introduction
Introduction to risk and insurance risk. The treatment of risk.
The structure and operation of the insurance business.
a) Insurance contract fundamentals
b) Insurance marketing
c) Insurance loss payment
d) Underwriting, reinsurance and other functions.

Insurance Companies
General Insurance Corporation and other Insurance Institutions.
Working of GIC in India. Types of risks assumed and specific policies issued by ECGC.

UNIT-II

Health Insurance:
Individual health insurance and Group health insurance

Motor Insurance
Multiple line and All Lines Insurance—Such as Rural Insurance, Full Insurance, etc.

Suggested Reading

Objective: The objective of this course is to familiarize the students with the different aspects of fire and marine insurance.

Unit- I


UNIT-II


Suggested Books:

SEMESTER-IV

PAPER-IV: INSURANCE FINANCE AND LEGISLATION

Objective: The objective of this course is to familiarize the students with the different aspects of insurance finance and legislation

UNIT-I

Introduction to Laws of Probability: Forecast of Future Events, Construction of Mortality Tables; Mortality Tables for Annuities. Premium Determination, Basic Factors; Use of Morality Tables in Premium Determinations Interest, Compound Interest Functions, Net and Gross Premium; Mode and Periodicity, Premium Payment; Mode of Claim Payment; Benefits to be provided; Mode of Loading for Expenses. Gross Premium-General Considerations, Insurer’s Expenses Margin Adjusting; Premium for Term Insurance; Temporary Insurance; Endowment Insurance, Natural Premium Plan; Premium Calculation for Study of Actual Valuation.

UNIT-II


Suggested Books:

Outlines of Tests, Syllabi and Courses of Reading for B.A./B.Sc. (General) Semester Examinations in Vocational subject of **TAX PROCEDURE & PRACTICE**.

**TAX PROCEDURE & PRACTICE**

**B.A./B.Sc. (General)**

**Semester – I**

Paper-1: Income Tax Law and Practice - I 100 Marks

**Semester - II**

Paper-2: Income Tax Law and Practice II 100 Marks

**Semester – III**

Paper-3: Tax Procedure and Practice 100 Marks

**Semester – IV**

Paper-4: Wealth Tax and Central Sale Tax 100 Marks

Practical training and Viva Voce 50 Marks

**Semester – 5**

Paper:5: Custom Law Procedure and Practice 100 Marks

**Semester – 6**

**Paper-6 Central Excise Procedure and Practice** 100 Marks

Practical training and Viva Voce 50 Marks
TAX PROCEDURE & PRACTICE

B.A./B.Sc. (General)

1. Subject objectives general objectives
   (a) To familiarize the students with the Indian Tax System.
   (b) To acquaint the students with the procedure and practice of direct and indirect taxes.

2. Job Potential:
   (i) Self/ Employment
       Prepare returns and relevant documents, for small traders, small industries and people engaged in small and medium, business, necessary under direct and indirect tax law.
   (ii) Wage Employment
       Junior level positions in the various organisations such as:
       (a) Practising Chartered Accountant Firms
       (b) Business Houses
       (c) Industrial Undertakings and establishments,
       (d) Sales Tax and Income Tax departments.
       (e) Custom and Excise departments.
       (f) Accounts department of various Central, State, local, self, Govt. Societies etc.
       (i) This can not go with Science subjects.
       (ii) It can go with Commerce (B.Com. Pass)
       (iii) It can go wit B.A. Provided as student has done 10+2 with Accounting and Business Studies or Commerce.

3. Contents
   (a) Syllabus (Theory and Practical) – enclosed
   (b) Business lab should be equipped with the following.
       All Bare Acts related to direct and indirect taxes and various tax forms/returns/documents.
iv) Journals

The Institute of Chartered Accountants of India

Central Excise Law System Taxman

Semester – I

Paper-1: Income Tax Law and Practice – I

100 Marks

Income Tax- Basic Concepts, Distinction between Capital and Revenue, Basis of Charge (Residential Status), Incidence of tax, Exempted incomes, Heads of Income: Computation of Income from Salaries, Income from House Property, Income from Business and Profession including depreciation, Income from Capital Gains and Income from Other Sources.

Semester – II

Paper-2: Income Tax Law and Practice – II

100 Marks

Income of other persons included in Assesse’s total Income (clubbing of Income), Setoff and carry forward of Losses, Deductions out of Gross total Income, Computation of Total Income of Individual, H.U.F. partnership firm and A.O.P.

Suggested Readings:

Direct Taxes, V.K Singhania, Taxmann Publications

Income Tax Law & Practice, H.C. Mehrotra, SahityaBhawan Publications

Systematic Approach to Income Tax, Girish Ahuja, Bharat Law Publications

Indirect tax, V.S Date, Taxmann Publications

iv) Journals

The Institute of Chartered Accountants of India

Central Excise Law System Taxman
Semester-III

PAPER –3: TAX PROCEDURE AND PRACTICE

100 Marks

Objective: The objective of the course is to familiarize the students with the different issues relating to assessment of tax liability under the Income Tax Act.

Unit – 1


Unit – 2

Appeals and Revision, Penalties and Prosecution. Refunds, Interest Payable by/to assesses:

References:


3. Dr. Girish Ahuja, Dr. Ravi Gupta, Practical Approach to Direct & Indirect Tax, Bharat Publishers, 2015.

Objective: The objective of the course is to familiarize the students with the different issues relating to assessment of tax liability under the Wealth Tax Act and Central Sales Tax Act.

Unit – 1


Unit – 2


Note: The paper setter will consider the change upto 30th Sept.

References:


2. Dr. Girish Ahuja, Dr. Ravi Gupta, Practical Approach to Direct & Indirect Tax, Bharat Publishers, 2015.
