

Course Curriculum

for

Bachelor of Commerce

(B. Com)

(Faculty of Commerce)

B. Com Semester I, II (2023-24)



MAHARAJA GANGA SINGH UNIVERSITY

BIKANER - RAJASTHAN

Program Outcomes (POs)

On successfully completing the program the student will be able to:

1. Acquire the essential knowledge on the successful prospects of business.
2. Understand the practical issues and challenges that the trade world encounters.
3. Apply concepts, principles and procedures in transacting business effectively.
4. Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.
5. Pursue CA, CMA, ACS, CFA, M.Com. MBA and other career-oriented programmes.
6. Be employable, exhibit entrepreneurial drive and be a model of principled and ethically sound business professionals

Program Specific Outcomes (PSOs):

1. Understand the concepts, principles and practices involved in undertaking business ventures.
2. Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills.
3. Understand the legal guidelines relating to the business activities.
4. Gain expertise and exhibit professionalism in Business Accounting,
5. Income Tax assessment and GST calculations.
6. Acquire and apply ICT skills in business operations.
7. Be an expert in business correspondence and effective in communication.

Program Structure:

Bachelor of Commerce (B. Com) Program is a three-year course divided into six-semester. For the award of degree, a student will be required to complete the credits as per the University norms.

Semester Wise Course Details

Semester I											
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total
								Internal	External	Practical	
Compulsory	ENG4.5AECCT11 HIN4.5AECCT11	General English/Hindi	AECC	2	0	0	2	0	100	0	100
Choose any three of the following groups											
ABST Group	AST4.5DCCT12	Financial Accounting I	DCC	2	1	0	3	15	60	0	150
	AST4.5DCCT13	Business Statistics I	DCC	2	1	0	3	15	60	0	
Business Administration Group	BAD4.5DCCT12	Principles of Business Management I	DCC	2	1	0	3	15	60	0	150
	BAD4.5DCCT13	Business Laws I	DCC	2	1	0	3	15	60	0	
EAFM Group	EFM4.5DCCT12	Business Economics I	DCC	2	1	0	3	15	60	0	150
	EFM4.5DCCT13	Economic Environment in India I	DCC	2	1	0	3	15	60	0	
TTM Group	TTM4.5DCCT12	Tourism Management I	DCC	2	1	0	3	15	60	0	150
	TTM4.5DCCT13	Hospitality Management I	DCC	2	1	0	3	15	60	0	
Vocational Computer Application Group	Paper I	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Common Computer Vocational Course of B.Com / B.A. / B.Sc.							150
	Paper II		DCC								
Total							20	Total			450

Semester II												
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total	
								Internal	External	Practical		
Compulsory	ENVT4.5AECCT21	Environment Studies	AECC	2	0	0	2	0	100	0	100	
Any Three: Same groups as chosen in Semester I												
ABST Group	AST4.5DCCT22	Financial Accounting II	DCC	2	1	0	3	15	60	0	150	
	AST4.5DCCT23	Business Statistics II	DCC	2	1	0	3	15	60	0		
Business Administration Group	BAD4.5DCCT22	Principles of Business Management II	DCC	2	1	0	3	15	60	0	150	
	BAD4.5DCCT23	Business Laws II	DCC	2	1	0	3	15	60	0		
EAFM Group	EFM4.5DCCT22	Business Economics II	DCC	2	1	0	3	15	60	0	150	
	EFM4.5DCCT23	Economic Environment in India II	DCC	2	1	0	3	15	60	0		
TTM Group	TTM4.5DCCT22	Tourism Management II	DCC	2	1	0	3	15	60	0	150	
	TTM4.5DCCT23	Hospitality Management II	DCC	2	1	0	3	15	60	0		
Vocational Computer Application Group	Paper I	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Common Computer Vocational Course of B.Com / B.A. / B.Sc.							150	
	Paper II		DCC									
							Total	20	Total			450

Testing and Evaluation

There will be Internal Assessment for 15 marks and Final Semester-End Examination (External) will be for 60 marks in each course/paper except Vocational Computer Application Group. For Vocational Computer Application Group Course, the Internal and External Assessment will be as per the prescribed common course for B.Com, B.A. and B.Sc.

Evaluation

Internal Assessment: 15 Marks

- a. Midterm Examination: 2 Exams of 10 Marks each to be conducted by the Institution. Best marks obtained in any of the two, be counted for each course.
- b. Students' Participation in curricular, extra-curricular activities, class participation, attendance etc. shall account for 05 Marks.

External Assessment: 60 Marks

Semester End Examination Paper Pattern: ABST, BA, EAFM and TTM Courses (60 Marks)

There shall be three Sections:

- Section A: Shall contain 10 questions of 1 marks each. All questions will be compulsory. Minimum Two questions must be set from each Module/ Unit. Answer should not exceed 50 words.
- Section B: Shall contain 5 questions (two questions from each Module/Unit with internal choice). Each Question shall be of 4 marks. The candidate is required to answer all 5 questions. The answers should not exceed 200 words.
- Section C: Shall contain 5 Case Studies and / or Questions, one from each Module/Unit. Each Case Study or Question shall be of 10 marks. The candidate is required to answer any three from different Module/Units. The answers should not exceed 500 words.

Unless specifically mentioned for a particular course, the above Scheme of Internal and External Evaluation shall remain constant.

Courses ENG4.5AECCT11/HIN4.5AECCT11 and ENVT4.5AECCT21 are mandatory for all. The Course wise content for these courses shall remain common for all students of Undergraduate Programmes. There will be an External Examination of 100 Marks for these courses. Credits earned for passing these courses will not be counted for calculation of SGPA / CGPA.

The duration of External examination shall be 3 hours.

On the basis of total marks (Internal and External) obtained, the student shall be awarded SGPA and CGPA under the formula specified for CBCS.

Course Wise Contents for B. Com Programme

Semester I: Ability Enhancement Compulsory Course

ENG4.5AECCT11: General English

HIN4.5AECCT11: General Hindi

Common Curriculum for all Under Graduate Students

Semester I: Discipline Centric Courses

AST4.5DCCT12: Financial Accounting I (Accountancy and Business Statistics Group)

Objectives:

It will help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. It will help students gain knowledge and techniques for preparing accounts in different business organizations. The student will be in position to understand treatment of specific transaction like shares, debentures and voyage. This will also help in gaining knowledge and applying accounting principles and concepts to business organizations.

Course Outcomes:

The successful completion of this course shall enable the learner:

This course will enable the students to combine practice and theoretical knowledge of financial accounting. The students of this course will be active learners and develop awareness of emerging trends in financial accounting. The course will provide decision making skills to the students in the financial analysis context. The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.

Contents

Unit- I

History and development of Accounting in India since Kautilya. Generally Accepted Accounting Principles, Conventions and Concepts.

Unit – II

Voyage Accounts.

Unit – III

Issue, forfeiture and reissue of Shares

Unit – IV

Acquisition of business including profit prior to incorporation and post incorporation.

Unit – V

Underwriting of Shares and Debentures.

Readings:

- Jangid, Suthar, Agrawal, Mathur, Saxena, Khatri, Mujral- Financial Accounting (वित्तीय लेखांकन) (Ramesh Book Depot, Jaipur)
- M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- Jain, Khendelwal, Pareek, Maheshwari, Modi, Dave: Financial Accounting (Ajmera Book Co.)
- Shukla M.C. And Grewal T.S. Advanced Accounts (S. Chand & co.)
- Agarwal B.D. Company Accounts (Pitamber Publishing House, Delhi)

- राव एन.एस., हेडा एम. डी., गुप्ता एस.एल.–वित्तीय लेखांकन (अल्का पब्लिकेशन)
- Chakraborty, H. Advanced Accountancy (Oxford University Press, New Delhi)
- Jain & Narang – Advanced Accounting (Kalyani Publication, Delhi)
- Sehgal & Sehgal – Advanced Accounting (Taxman)
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
- Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
- Tulsian, P.C. Financial Accounting, Pearson Education

AST4.5DCCT13: Business Statistics I
(Accountancy and Business Statistics Group)

Objectives:

To expose students to basic Statistical concepts. To inculcate an analytical approach to the subject matter. To stimulate the students' interest by showing the relevance and use of statistical knowledge. To study and critically analyze statistical reasoning to problems of business. To boost quantitative thinking and develop numerical abilities. To enlighten the student abilities to apply the statistical concepts to real life problems in Commerce, Economics, Management and Social sciences. To improve their logical reasoning ability and interpretation of various statistical results.

Course Outcomes:

The successful completion of this course shall enable the learner:

To understand basic Statistical components in Business. To understand the role of Statistics in taking various commercial decisions. To understand the role of various statistical tools and techniques for taking various decisions in business. To compare the current trends in business with that in the past.

Contents

Unit - I

Meaning and definition of Statistics. Functions, importance. Limitations and Distrust of Statistics. Statistical investigation- Meaning, types and various stages of statistical investigation.

Unit - II

Collection of data. Methods of collection of primary and secondary data. Schedule & questionnaire. Editing of data.

Unit - III

Meaning and definitions of classification, characteristics of classification, objectives and types of classification, statistical series.

Unit - IV

Measures of central tendency, meaning and definition of central tendency, utility & importance, determination of statistical averages, essential properties of an ideal average. Types of statistical averages. Arithmetic Mean, Median (including Quartiles, Deciles and Percentiles), Mode, limitations of averages.

Unit - V

Index Number: concept, utility, methods, simple and weighted average of relatives and aggregative index numbers.

Readings:

- Gupta S.R. – Statistical Methods, Sultan Chand & Sons, New Delhi
- Gupta S.N. Statistical Methods, Sahitya Bhawan, Agra
- Aczel, A. D., Sounder Pandian, J. Saavanan, P. & Joshi, R. (2012), Complete Business Statistics. McGraw Hill Education (India) Pvt. Ltd.: New Delhi.
- Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. (2014) Statistics for Business & Economics, CENGAGE Learning Custom Publishing.
- Black, K. (2012). Applied Business Statistics, 7ed. Wiley

- Levin, R. I. & Rubin, D. S. (1997). Statistics for Management, Prentice-Hall of India
- ओसवाल, जांगिड़, अग्रवाल, सुथार, गर्ग-व्यावसायिक सांख्यिकी, रमेश बुक डिपो, जयपुर
- नागर के एन.: सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन, मेरठ
- गोयल के.सी., रंगा आर.के., बी.एल., गोयल आर.के. - सांख्यिकीय विधियां, अजमेरा बुक कम्पनी, जयपुर

**BAD4.5DCCT12: Principles of Business Management I
(Business Administration Group)**

Objectives:

To describe the basic management functions of planning and organizing. To outline the historical evolution of management theories. To explain how decisions are made within an organization and how those decisions are communicated to the various stakeholders. To relate the basic concepts of planning: the importance of planning, strategic planning, and the types of objectives and plans developed by organizations. To describe the control process including: the importance of control, tools for measuring organizational performance, and managerial actions.

Course Outcomes:

The successful completion of this course shall enable the learner:

To recognize the theory of management and manager's role in organization. To list managerial roles and managerial functions. To name the core dimensions of organization and organizational design. To describe the decision-making process in organization. To build critical thinking method relevant to the managerial problems and issues in organization. To evaluate different structures in organizations and understand role of decentralization.

Contents

Unit - I

Introduction: Meaning, Nature, Principles & Importance of Management, Schools of Management Thought.

Unit – II

Coordination: Meaning, Need and Techniques.

Unit - III

Planning: Meaning, Importance, Types and Process. Decision- and decision-making process.

Unit - IV

Organization: Meaning, Importance, Types, structure of organization. Forms of organization and span of control.

Unit - V

Elementary knowledge of organizational behaviour. Decentralization and Delegation of Authority.

Readings:

- सेन, जैन, गुप्ता – व्यावसायिक संगठन
- Ramaswamy, I. (2011). Principles of Business Management, (8th Ed.), Himalaya Publishing House, New Delhi.
- Koontz, H, & Weihrich, H (2016). Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi.
- Ghuman, K & Aswathapa, K, (2017). Management concepts and Cases (10th ed.), Tata McGraw Hills, New Delhi.
- Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.
- Mathur, B. S.: Principles of Management
- Agarwal R. D.: Organisation and Managemen
- राजपुरोहित, गुप्ता: प्रबंध, अजमेरा बुक कम्पनी, जयपुर

- Newman and Summer: Process of Management
- Rajpurohit, Gupta: Management
- Koont'z and O'Donnell: Management, PHI
- आर. एल. नौलखा-प्रबन्ध के सिद्धान्त
- जी. एस. सुधा - प्रबन्ध
- अग्रवाल आर. सी. साहित्य भवन, आगरा - व्यवसाय प्रबन्ध के सिद्धान्त

**BAD4.5DCCT13: Business Laws I
(Business Administration Group)**

Objectives:

To understand the role and importance of Indian Contract Act, 1872 and its implications. To give a comprehensive understanding of the Act's fundamental principles within the Indian legal framework, cultivating practical application skills for drafting, negotiation, and dispute resolution

Course Outcomes:

The successful completion of this course shall enable the learner:

To appraise the needs of better understanding about the need of Indian Contract Act, 1872 and its legal implications.

Contents

Unit - I

Law of Contract (1872): Nature of Contract: Meaning and Essentials of valid contract, Agreement, Classification of Contract, Offer and Acceptance: Meaning, Essentials, and Types, Communication of offer and Acceptance, Capacity of Parties to Contract. Consideration: Legal rules and Exceptions.

Unit – II

Free Consent: Meaning, rules and consequences related to Coersion, Undue Influence, Misrepresentation, Fraud and mistake, Legality of Object: Cases when object is unlawful, Agreements opposed to public policy. Agreements Declared Void.

Unit - III

Performance of contract: Meaning and types, Essentials of valid tender. Discharge of contract and its modes. Remedies for breach of contract.

Unit - IV

Special Contracts I: Quasi Contract, Agency: Meaning, Essentials, Agency by Expressed and Implied Authority, Types of Agents and Principals.

Unit - V

Special Contracts II: Indemnity and Guarantee, Bailment and Pledge.

Readings:

- Bare Acts
- Elements of Mercantile Law. N.D. Kapoor, Sultan Chand & Sons
- Business Law. N.D. Kapoor, Sultan Chand & Sons
- Legal Aspects of Business. Akhileshwar Pathak, Tata McGraw Hill
- Kuchchal M.C, Mercantile Law, Vikas Publishing House (P) Ltd.
- Pathak Akhileshwar, Legal Aspects of Business, Tata McGraw Hill Pub. Company Ltd.
- Sheth Tejpal, Business Law, Pearson Education
- O.P. Gupta, Business Regulatory Framework, Sahitya Bhawan, Agra
- Arya, Gupta: Business Law, Ajmera Book Company, Jaipur
- आर. एल. नोलखा, व्यापारिक सन्नियम
- आर्य, शर्मा – व्यापारिक विधि, अजमेर बुक कम्पनी, जयपुर
- अग्रवाल, कोठारी: व्यापारिक सन्नियम

**EFM4.5DCCT12: Business Economics I
(Economic Administration and Financial Management Group)**

Objectives:

To brief the students with concepts of business economics. To enable the student, choose the right demand forecasting technique based on the imparted knowledge about demand concepts. To enable the students understand the cardinal and ordinal approaches to consumer's equilibrium. To enable the student to specify the importance of production decisions. To apply relevant information for business decisions by gaining knowledge about various macro-economic aspects.

Course Outcomes:

The successful completion of this course shall enable the learner:

Understand and discuss the application of a wide range economic principles to decisions made by managers to enable them to maximize profits. Understand the importance of taking into account rivals' reactions to a manager's decisions when he or she is planning strategies. Understand and evaluate certain government micro-economic policies, such as competition policies and regulatory policies, which will affect the results of, or impose constraints on, managerial decisions. Critically evaluate the effectiveness of different economic principles when applied to managerial decision making.

Contents

Unit - I

Introduction- Meaning and Definition of Business Economics. It's Role in Business Decisions, The Economic Problem and Functions of Economic System.

Unit – II

Business Forecasting: Meaning, Importance and Methods. Static and Dynamic Economics, Micro and Macro Economics. Consumption - Traditional Theory of Consumer's Equilibrium.

Unit - III

Demand and Law of Demand. Elasticity of Demand: Its Measurement and Uses of the Concept of Elasticity of Demand.

Unit - IV

Indifference Curve: Meaning, Characteristics, Consumer's Equilibrium, Income Effect, Price Effect, Substitution Effect, Derivation of Demand Curve from Indifference Curve.

Unit - V

Production- Production Function: Laws of Returns, ISO- Product Curve, Least Cost Combination of Factors, Returns to Scale.

Readings:

- Agarwal M.D. & Som Deo- Business Economics (Ramesh Book Depot, Jaipur)
- Mithani D.M – Fundamentals of Business and Managerial Economics. (Himalaya, Publishing House, Bombay)
- Paul A. Samuelson – Economics (McGraw Hill, New York)
- Seth M.L – Principles of Economics.
- Stonier and Hauue- A text Book of Economic Theory.
- Saraswat, Lodha, Sharma, Godha- Business Economics (Ajmera Book Co. Jaipur)
- Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill
- Education

- Oliver J. Blanchard, Macroeconomics, Pearson Education
- G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
- सारस्वत, लोढा, शर्मा, गोघा–व्यावसायिक अर्थशास्त्र (अजमेरा बुक कम्पनी, जयपुर)
- व्यावसायिक अर्थशास्त्र: माथुर, गुप्ता (शिवम् बुक हाउस, जयपुर)

**EFM4.5DCCT13: Economic Environment in India I
(Economic Administration and Financial Management Group)**

Objectives:

To provide the students an insight into the multifaceted economic environment and to sensitize the students on issues and problems of the Indian economy. The course involves the understanding of economic planning, population, agriculture. To provide basic understanding of economic growth and development.

Course Outcomes:

The successful completion of this course shall enable the learner:
Student will gain knowledge on economy and its determinants. To analyze the economic environment and the factors affecting economic environment in India. To evaluate new developments in the various sectors of an economy- agriculture, industry etc. To develop ability to understand Indian Economy. To analyze the constraints in economic development and its remedies.

Contents

Unit - I

Economic Environment - Meaning, Factors Affecting Economic Environment, Basic Features of Indian Economy, Impact of Economic Reforms on Indian Economy.

Unit – II

Economic Growth and Development: Meaning, Measurement and Determinants.

Unit - III

Economic Planning – Meaning, Importance and Objectives. Main Features of Indian Planning with Special Reference to 10th, 11th and 12th Five Year Plans.

Unit - IV

Population - Characteristics, Causes of Growth, New Population Policy, Major Problems of Indian Economy: Unemployment, Poverty and Disparity of Income and Wealth.

Unit - V

Agriculture & Small Scale Industries - Role of Agriculture in Indian Economy, Land Reforms, New Agricultural Strategy and Green Revolution, Agricultural Credit, Agricultural Productivity in India, World Trade Organization and Indian Agriculture.

Readings:

- Agarwal A.N: Indian Economy.
- Mishra and Puri: Indian Economy.
- Dewet K.K: Indian Economy.
- Rudradutta and Sundram: Indian Economy.
- Planning Commission: Various Plans and Reports,
- Swami and Gupta- Economic Environment in India, Ramesh Book Depot, Jaipur
- Vashistha, Bhinda, Sharma, Lodha, Sharma- Economic Environment in India, Ajmera Book Co. Jaipur
- N.D Mathur- Economic Environment in India (Shivam Book House Jaipur)
- Directorate of Economics & Statistics: Economic Review of Rajasthan.
- Directorate of Economics & Statistics: Basics Statistics of Rajasthan
- अग्रवाल एवं गुप्ता – भारत में आर्थिक पर्यावरण, रमेश बुक डिपो
- वशिष्ठ, भिण्डा, शर्मा, लोढ़ा, शर्मा – भारत में आर्थिक पर्यावरण, अजमेरा बुक क.

**TTM4.5DCCT12: Tourism Management I
(Tourism and Travel Management Group)**

Objectives:

To understand the concept of tourism, basic about tourism industry. To access and appropriately disseminate accurate and detailed product knowledge and destination information about different types of tourists. To discuss and various terms and terminologies associated with tourism industry. To evaluate about the different stakeholders and relevant agencies in the tourism industry and how these stakeholder plays their functions.

Course Outcomes:

The successful completion of this course shall enable the learner:

To analyze the concept of tourism and tourism industry. To develop an understanding of the theoretical concepts and their implication related to tourism industry. To understand the basic foundations of tourism industry. To analyze various factors that control the tourism industry and how these factors interplay in India and abroad. To develop understanding of various terminologies associated with tourism industry.

Contents

Unit - I

Introduction to Tourism and Tourism Industry. Definitions: Tourism, Tourist, Traveler, Excursion, Tourist Definition.

Unit – II

Tourism Products and their Features, Types of Tourists.

Unit - III

Brief History and Development of Tourism in India & Abroad. Reasons for Growth of Tourism. Tourism Terminology.

Unit - IV

Frontier Travel Formalities; Passport, VISA, Custom Clearance, Currency Regulation, Health Regulation, etc.

Unit - V

Issuing of Passport, VISA and its Types.

Readings:

- Burkhardt and Madlik, "Tourist Past, Present and Future"-Butterworth Heinemann
- McIntosh, Goldner, Ritchie "Tourism: Principles, Practices, Philosophy"- John Wiley, New York
- Dr. Ashok Sharma: Tourism Development, RBSA Publishers, Choura Rasta, Jaipur
- J.M.S. Negi: Passport and Principles of Tourism, Gitanjali Publications.
- J. Christopher Holloway "The Business of Tourism.
- David W. Howell: Passport: An Introduction to the Travel and Tourism Ohio, 1989
- Shuita Chopra: Tourism Development in India, New Delhi, 1992
- Virendra Kaul: Tourism and the Economy, New Delhi 1994
- IITTM: Tourism as an Industry, Monograph, IITTM, New Delhi

**TTM4.5DCCT13: Hospitality Management I
(Tourism and Travel Management Group)**

Objectives:

This subject aims to provide students with an overview of hospitality and services offered in Tourism Sector. To incorporate the theoretical frameworks and concepts required in the hospitality industry. To help understand the various requirements of the Hotel Industry Front Office and understand the terminologies involved. To help understand various modes of Hotel reservations, billings and currency management.

Course Outcomes:

The successful completion of this course shall enable the learner:

To explain the core concepts underlying hospitality industry. To operate the Front Office of Hotels and understand related customer requirements. To learn various terms related to the hospitality industry and use them efficiently and improve service quality. To understand communication and reservation system in Hotel Industry.

Contents

Unit - I

Hospitality Management - Meaning and Types. Profit Oriented & Non-Profit Oriented Welfare Services.

Unit – II

Hotel - Meaning & Classifications. Hotel Terminology.

Unit - III

Plans - Definitions, Types and Their Applicability. Clientele - Definitions & Types. Type of Accommodation.

Unit - IV

Telephone Courtesy. Telephone System (PBX, EAPBX etc.).

Tariff Card - Definition, Planning of Tariff Card. Room Rates - Types, Fixing of Room Rates, Hubbart Formula.

Unit - V

Check - in & Check - out Procedure.

Front Office Department- Introduction and Functions.

Readings:

- A Manual of Hotel Reception JKS Beavis van S. Medlik, Hejneman, Hotel Reception, H. Backley and Whit, Edward Anali
- Hotez Front Office Training Manual, Sudhir Andrews, TMH.
- FitzGerald, H. (2002). Cross-cultural Communication for the Tourism and Hospitality Industry. (Rev. ed.), Hospitality Press.
- Seth P.M. (2008). Successful Tourism Management. New Delhi: Sterling Publishers
- Chowla, A.S. (1995). Management of Tourism: A global Perspective. New Delhi: Deep & Deep Publications

**Paper I and II
(Vocational Computer Application Group)**

Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.

Semester II: Ability Enhancement Compulsory Course

ENVT4.5AECCT21: Environment Studies
Common Curriculum for all Under Graduate Students

Semester II: Discipline Centric Courses

AST4.5DCCT22: Financial Accounting II (Accountancy and Business Statistics Group)

Objectives:

It will help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. It will help students gain knowledge and techniques for preparing accounts in different business organizations. The student will be in position to understand treatment of specific transaction like royalty, departments and branches etc. This will also help in gaining knowledge about Insurance Claims

Course Outcomes:

The success of this course shall ensure that the student can combine practical practice with theoretical financial accounting knowledge: The students of this course will be active learners and develop awareness of emerging trends in financial accounting. The course will give students the tools to make decisions on a financial analysis basis. The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.

Contents

Unit - I

Insurance Claims for loss of stock and consequential loss policy.

Unit – II

Royalty Accounts– Mining royalty, patent royalty and copyright royalty (Excluding sub lease).

Unit - III

Sectional balancing and Self balancing ledgers.

Unit - IV

Departmental accounts.

Unit - V

Branch accounts- Debtors method, Branch Personal Account method, Stock and Debtors Method.

Readings:

- Jangid, Suthar, Agrawal, Mathur, Saxena, Khatri, Mujral- Financial Accounting (वित्तीय लेखांकन) (Ramesh Book Depot, Jaipur)
- M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- Jain, Khendelwal, Pareek, Maheshwari, Modi, Dave: Financial Accounting (Ajmera Book Co.)
- Shukla M.C. And Grewal T.S. Advanced Accounts (S. Chand & co.)
- Agarwal B.D. Company Accounts (Pitamber Publishing House, Delhi)
- राव एन.एस., हेड़ा एम. डी., गुप्ता एस.एल.–वित्तीय लेखांकन (अल्का पब्लिकेशन)
- Chakraborty, H. Advanced Accountancy (Oxford University Press, New Delhi)
- Jain & Narang – Advanced Accounting (Kalyani Publication, Delhi)
- Sehgal & Sehgal – Advanced Accounting (Taxman)

- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
- Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
- Tulsian, P.C. Financial Accounting, Pearson Education

AST4.5DCCT23: Business Statistics II
(Accountancy and Business Statistics Group)

Objectives:

To teach students about fundamental statistical concepts. For introducing an analytical approach to the matter at hand. To give students a sense of significance and use of statistical knowledge in order to stimulate their interest. Statistical reasoning for business problems needs to be studied and analyzed in a critical way. To increase the ability to think quantitatively and develop numerical skills. To enlighten the student abilities to apply the statistical concepts to real life problems in Commerce, Economics, Management and Social sciences. To improve their logical reasoning ability and interpretation of various statistical results.

Course Outcomes:

The successful completion of this course shall enable the learner:
Understand, in the business context, essential statistical components. Understanding the role that statistics play in a variety of commercial decisions. To understand how various statistical instruments and techniques can be used to take different business decisions. To analyze the current business trends in relation to those of the past. To measure changes in the value of money at different places and times.

Contents

Unit - I

Meaning and definition of Tabulation- objectives, importance & limitations of tabulation, difference between classification & tabulation, essentials of a good table. Kinds of table.

Unit – II

Measures of Dispersion : Meaning & definition of Dispersion- Objectives and importance of measuring dispersion, absolute & relative measures of dispersion, essential characteristics of a good measure of dispersion, inter-relationship between different measures of dispersion, Selection of an appropriate measure of dispersion.

Unit - III

Skewness, Meaning, Test of Skewness, Measures of Skewness, Methods of measuring Skewness, difference between dispersion and Skewness.

Unit - IV

Correlation: Meaning & definition of Correlation- types of correlation, methods of determining correlation, measurement of correlation in time series, lag and lead in correlation.

Unit - V

Analysis of Time Series: theories of time series, decomposition of time series, analysis of trend (excluding seasonal variations), application of time series in business.

Readings:

- Gupta S.R. – Statistical Methods, Sultan Chand & Sons, New Delhi
- Gupta S.N. Statistical Methods, Sahitya Bhawan, Agra
- Aczel, A. D., Souder Pandian, J. Saavanan, P. & Joshi, R. (2012), Complete Business Statistics. McGraw Hill Education (India) Pvt. Ltd.: New Delhi.
- Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. (2014) Statistics for Business & Economics, CENGAGE Learning Custom Publishing.
- Black, K. (2012). Applied Business Statistics, 7ed. Wiley
- Levin, R. I. & Rubin, D. S. (1997). Statistics for Management, Prentice-Hall of India
- ओसवाल, जांगिड़, अग्रवाल, सुथार, गर्ग-व्यावसायिक सांख्यिकी, रमेश बुक डिपो, जयपुर

- नागर के एन.: सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन, मेरठ
- गोयल के.सी., रंगा आर.के., बी.एल., गोयल आर.के. – सांख्यिकीय विधियां, अजमेरा बुक कम्पनी, जयपुर

**BAD4.5DCCT22: Principles of Business Management II
(Business Administration Group)**

Objectives:

The objective of this course is to impart elementary knowledge of the functional areas of Directing and Controlling. To explain how leadership and motivation in an organization impacts its working and culture. To relate the basic concepts of Change and Stress Management. To make students aware of the various ethical issues concerning the Business World.

Course Outcomes:

The successful completion of this course shall enable the learner:

To recognize the role of Directing and Controlling in an organization. To analyse various leadership styles and understand the role of motivation. To name the core dimensions of Change Management and how it affects organizational working. To describe Stress and its Management. To build critical thinking about Ethics in organizations and understand the concept of Corporate Social Responsibility.

Contents

Unit - I

Directing: Meaning, Importance and Techniques with special emphasis on communication.

Unit – II

Controlling. Meaning. Importance Techniques and process.

Unit - III

Leadership - Meaning, Kind, Style, Merits of a successful leader.

Motivation - Meaning, Importance, Approaches.

Unit - IV

Management by Change.

Elementary Knowledge of Stress and Stress Management

Unit - V

Business Ethics- An overview; Concept, Nature, Evolving Ethical Values; Arguments in favour and against Business Ethics; Myths about Business Ethics.

Basic understanding of Corporate Social Responsibility.

Readings:

- सेन, जैन, गुप्ता – व्यावसायिक संगठन
- Ramaswamy, I. (2011). Principles of Business Management, (8th Ed.), Himalaya Publishing House, New Delhi.
- Koontz, H, & Weihrich, H (2016). Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi.
- Ghuman, K & Aswathapa, K, (2017). Management concepts and Cases (10th ed.), Tata McGraw Hills, New Delhi.
- Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.
- Mathur, B. S.: Principles of Management
- Agarwal R. D.: Organisation and Management
- राजपुरोहित, गुप्ता: प्रबंध, अजमेरा बुक कम्पनी, जयपुर
- Newman and Summer: Process of Management
- Rajpurohit, Gupta: Management

- Koont'z and O'Donnell: Management, PHI
- आर. एल. नौलखा-प्रबन्ध के सिद्धान्त
- जी. एस. सुधा - प्रबन्ध
- अग्रवाल आर. सी. साहित्य भवन, आगरा - व्यवसाय प्रबन्ध के सिद्धान्त

**BAD4.5DCCT23: Business Laws II
(Business Administration Group)**

Objectives:

To understand the role and importance of Sale of Goods Act, 1872 and legal rights associated with purchasing of goods. To understand the importance of LLP act in Business. To familiarize with the rights and duties of Consumers. To understand the Information Technology Act, 2000 and its implications. To develop comprehensive understanding of Negotiable instruments and its implications.

Course Outcomes:

The successful completion of this course shall enable the learner:

To apply and practice the law of sales of goods in commercial business. To formulate a clear idea and expert view on LLP Act. To evaluate and analyze Consumer Protection Act and Information Technology Act in current perspective. To appraise the needs of better understanding about the need of Negotiable Instruments Act and its legal implications.

Contents

Unit - I

Sale of Goods Act, 1930: Contract of Sale and Agreement to sell, Conditions and Warranties, Transfer of property, Unpaid Seller.

Unit – II

LLP Act, 2008: Incorporation and Conversion of partnership into LLP, Partner of LLP and their relations, Financial Disclosures, Winding up.

Unit - III

Consumer Protection Act: Definitions, District forum, Rights of Consumers, Complaint Redressal Procedure.

Unit - IV

Information Technology Act 2000: Basic Provisions.

Unit - V

Negotiable Instruments Act: Nature and Kinds of Negotiable Instruments, Parties, Presentment, Dishonor of NI.

Readings:

- Bare Acts
- Elements of Mercantile Law. N.D. Kapoor, Sultan Chand & Sons
- Business Law. N.D. Kapoor, Sultan Chand & Sons
- Legal Aspects of Business. Akhileshwar Pathak, Tata McGraw Hill
- Kuchchal M.C, Mercantile Law, Vikas Publishing House (P) Ltd.
- Pathak Akhileshwar, Legal Aspects of Business, Tata McGraw Hill Pub. Company Ltd.
- Sheth Tejpal, Business Law, Pearson Education
- O.P. Gupta, Business Regulatory Framework, Sahitya Bhawan, Agra
- Arya, Gupta: Business Law, Ajmera Book Company, Jaipur
- आर. एल. नोलखा, व्यापारिक सन्नियम
- आर्य, शर्मा – व्यापारिक विधि, अजमेर बुक कम्पनी, जयपुर
- अग्रवाल, कोठारी: व्यापारिक सन्नियम

EFM4.5DCCT22: Business Economics II
(Economic Administration and Financial Management Group)

Objectives:

To brief the students with concepts of business economics. To enable the student to gain knowledge about the concepts of supply and elasticity of supply. To enable the student to specify the importance of cost and output relationships to take production decisions. To analyze the market structures under different competitive conditions. To understand various theories of population. To understand the concept of capital formation. To apply relevant information for business decisions by gaining knowledge about various macro-economic aspects.

Course Outcomes:

The successful completion of this course shall enable the learner:
Understand and discuss the application of a wide variety of economic principles to managerial decisions in order to optimize profits. Understanding the cost concepts and the cost function in the short run and long run. To understand the working of various market structures. To understand how changes in demand and supply affects markets. Analyze the efficiency of various economic ideas when used to managerial decision making. Describe different macroeconomic indicators. Explain the various ways for calculating national income.

Contents

Unit - I

Cost Concepts and Classification, Importance of Costs in Decision making, Cost Function in Short Run and Long Run.

Unit – II

Law of Supply and Elasticity of Supply, Capital Formation and Theories of Population.

Unit - III

Exchange- General Theory of Value, Changes in the Demand and Supply and their Effects on Equilibrium Price. Time Element in Price Determination. Market: Meaning, Definition and Classification. Revenue Analysis.

Unit - IV

Price and output Determination under Perfect Competition, Imperfect Competition (Monopolistic Competition), Monopoly, Discriminating Monopoly and Oligopoly.

Unit - V

Distribution- Marginal Productivity Theory of Distribution, Theories of Rent, Wages, Interest and Profit, National Income: Basic Concepts, Measurement, National Income and Economic Welfare.

Readings:

- Agarwal M.D. & Som Deo- Business Economics (Ramesh Book Depot, Jaipur)
- Mithani D.M – Fundamentals of Business and Managerial Economics. (Himalaya, Publishing House, Bombay)
- Paul A. Samuelson – Economics (McGraw Hill, New York)
- Seth M.L – Principles of Economics.
- Stonier and Hauue- A text Book of Economic Theory.
- Saraswat, Lodha, Sharma, Godha- Business Economics (Ajmera Book Co. Jaipur)
- Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill

- Education
- Oliver J. Blanchard, Macroeconomics, Pearson Education
- G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
- सारस्वत, लोढा, शर्मा, गोघा-व्यावसायिक अर्थशास्त्र (अजमेरा बुक कम्पनी, जयपुर)
- व्यावसायिक अर्थशास्त्र: माथुर, गुप्ता (शिवम् बुक हाउस, जयपुर)

**EFM4.5DCCT23: Economic Environment in India II
(Economic Administration and Financial Management Group)**

Objectives:

To provide the students an insight into the multifaceted economic environment and to sensitize the students on issues and problems of the Indian economy. The course involves the understanding of small scale industries, foreign trade of India, Multinational Corporations, Economy of Rajasthan and Dairy Development Programme and Tourism Development in Rajasthan.

Course Outcomes:

The successful completion of this course shall enable the learner:

To gain knowledge on economy and its determinants. To analyze the problems of small scale industries and Handicrafts. To evaluate new developments in the various sectors of an economy- small scale industries, foreign trade, multinationals corporations etc. To analyze the constraints in economic development and its remedies.

Contents

Unit - I

Small Scale Industries - Meaning, Importance, Problems and Remedial Measures. Industrial Policy and Recent Changes. Entrepreneurship & Entrepreneur: Meaning, Definition, Features, Functions and Types.

Unit – II

Foreign Trade of India – Volume, Composition and Direction, Export Promotion, Investment of Foreign Capital in India.

Unit - III

Role of Multinational Corporations in Indian Economy. Role of Public Sector in India and its Problems.

Unit - IV

Economy of Rajasthan – Basic characteristics of Economy of Rajasthan, Development and Prospects of Agriculture, Small Scale Industries and Handicrafts.

Unit - V

Dairy Development Programme and Tourism Development in Rajasthan. Constraints in Economic Development of Rajasthan and Remedies.

Readings:

- Agarwal A.N: Indian Economy.
- Mishra and Puri: Indian Economy.
- Dewet K.K: Indian Economy.
- Rudradutta and Sundram: Indian Economy.
- Planning Commission: Various Plans and Reports,
- Swami and Gupta- Economic Environment in India, Ramesh Book Depot, Jaipur
- Vashistha, Bhinda, Sharma, Lodha, Sharma- Economic Environment in India, Ajmera Book Co. Jaipur
- N.D Mathur- Economic Environment in India (Shivam Book House Jaipur)
- Directorate of Economics & Statistics: Economic Review of Rajasthan.
- Directorate of Economics & Statistics: Basics Statistics of Rajasthan

- अग्रवाल एवं गुप्ता – भारत में आर्थिक पर्यावरण, रमेश बुक डिपो
- वशिष्ठ, भिण्डा, शर्मा, लोढ़ा, शर्मा – भारत में आर्थिक पर्यावरण, अजमेरा बुक क.

**TTM4.5DCCT22: Tourism Management II
(Tourism and Travel Management Group)**

Objectives:

To understand the concept of tourism, basic about tourism industry. To access and appropriately disseminate accurate and detailed product knowledge and destination information about different types of tourists. To discuss and various terms and terminologies associated with tourism industry. To evaluate about the different stakeholders and relevant agencies in the tourism industry and how these stakeholder plays their functions.

Course Outcomes:

The successful completion of this course shall enable the learner:
To analyze the concept of tourism and tourism industry. To develop an understanding of the theoretical concepts and their implication related to tourism industry. To analyze various factors that control the tourism industry and how these factors interplay in India and abroad. To develop understanding of various terminologies associated with tourism industry.

Contents

Unit - I

Distinguish between Tourist and Traveler; Tourist and Excursionist; Inbound Tourism and Outbound Tourism; Leisure and Business Tourism.

Hurdles in Tourism Industry.

Unit – II

Tourism Organizations: Introduction and Functions. International Organization like W.T.O, P.A.T.A, I.A.T.A, I.C.A.O.

Unit - III

Domestic Tourism Organization like I.T.D.C., T.A.A.I, I.A.T.O, etc

Tourism as an Industry, Recent trends Domestic Tourism in India

Unit - IV

Tourism Measurement: Meaning, Need and Importance. Methods of Measurement in International Tourism, Problems in measurement and their solutions.

Unit - V

Important Tourism abbreviations used in Tourism Literature like Apt., Svc, Hlth., etc. Airport codes and city codes.

Factors influencing for the development of Domestic Tourism in India.

Readings:

- Burkhardt and Madlik "Tourist Past, Present and Future"-Butterworth Heinemann
- McIntosh, Goldner, Ritchie "Tourism: Principles, Practices, Philosophy"- John Wiley, New York
- Dr. Ashok Sharma: Tourism Development, RBSA Publishers, Choura Rasta, Jaipur
- J.M.S. Negi: Passport and Principles of Tourism, Gitanjali Publications.
- J. Christopher Holloway, The Business of Tourism.
- David W. Howell: Passport: An Introduction to the Travel and Tourism Ohio, 1989
- Shuita Chopra: Tourism Development in India, New Delhi, 1992
- Virendra Kaul: Tourism and the Economy, New Delhi 1994
- IITTM: Tourism as an Industry, Monograph, IITTM, New Delhi

**TTM4.5DCCT23: Hospitality Management II
(Tourism and Travel Management Group)**

Objectives:

This subject aims to provide students with an overview of hospitality and services offered in Tourism Sector. To incorporate the theoretical frameworks and concepts required in the hospitality industry. To learn about different functional areas of the hotel and understand the terminologies involved. To help understand various modes of Hotel reservations, billings and currency management.

Course Outcomes:

The successful completion of this course shall enable the learner:
To explain the core concepts of the Hospitality industry. To understand Hotel types and their operations. To understand Hotel Staff Organization and learn various terms related to it. To understand communication and reservation system in Hotel Industry.

Contents

Unit - I

Definition – Hotel, Organization chart of Hotels (staff) Small, Large, Medium, and Job Description of Manager operations. Development and growth of Hotel Industry in India.

Unit – II

Types of hotels, hotel categorization, difference between group and chain of hotels, ownership and Management.

Unit - III

Hotels staff organization: Manager and department heads, job specification of staff, facilities and services.

Unit - IV

Mails in Hotel - Types and Handling. Messages - Sources, Handling and Delivering. Paging System - Meaning and Procedure. Transcript Report - Introduction and Preparation.

Unit - V

Reservations - Modes, Sources, Charting and Cancellation. Billing System - Types, Methods of Billing, Procedure. Duties and Responsibilities of Front Office Staff. Handling Foreign Currency and Credit Card in Hotels.

Readings:

- A Manual of Hotel Reception JKS Beavis van S. Medlik, Hejneman, Hotel Reception, H. Backley and Whit, Edward Anali
- Hotez Front Office Training Manual, Sudhir Andrews, TMH.
- FitzGerald, H. (2002). Cross-cultural Communication for the Tourism and Hospitality Industry. (Rev. ed.), Hospitality Press.
- Seth P.M. (2008). Successful Tourism Management. New Delhi: Sterling Publishers
- Chowla, A.S. (1995). Management of Tourism: A global Perspective. New Delhi: Deep & Deep Publications
- Jagmohan Negi, Professional Hotel Management, 2014
- Sudheer Andrews, Fundamentals of Tourism and Hotel Management, 2014.

**Paper I and II
(Vocational Computer Application Group)**

Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.