

# Course Curriculum

for

## Bachelor of Commerce

### (B. Com)

(Faculty of Commerce)

**B. Com Semester I, II (2025-26)**

**B. Com Semester III, IV (2026-27)**

**B. Com Semester V and VI (2027-28)**



**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-semesters. 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	ENVT4.5AECCT11	Environment Studies	AEC	2	0	0	2	0	50	0	50
Choose any three of the following groups											
ABST Group	AST4.5DCCT12	Financial Accounting	DCC	6	0	0	6	30	120	0	150
Business Administration Group	BAD4.5DCCT12	Principles of Business Management	DCC	6	0	0	6	30	120	0	150
EAFM Group	EFM4.5DCCT12	Business Economics	DCC	6	0	0	6	30	120	0	150
TTM Group	TTM4.5DCCT12	Tourism Management	DCC	6	0	0	6	30	120	0	150
Vocational Computer Application Group	Paper I	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Scheme			6	As per Common Scheme			150
	Total						20	Total			500

Semester II											
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total
								Internal	External	Practical	
Compulsory	ENG4.5AECCT21 HIN4.5AECCT21	General English or Hindi	AEC	2	0	0	2	0	50	0	50
Choose the same three groups as selected in Semester I											
ABST Group	AST4.5DCCT22	Business Statistics	DCC	6	0	0	6	30	120	0	150
Business Administration Group	BAD4.5DCCT22	Business Laws	DCC	6	0	0	6	30	120	0	150
EAFM Group	EFM4.5DCCT22	Economic Environment in India	DCC	6	0	0	6	30	120	0	150
TTM Group	TTM4.5DCCT22	Hospitality Management I	DCC	6	0	0	6	30	120	0	150
Vocational Computer Application Group	Paper II	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Scheme			6	As per Common Scheme			150
	Total						20	Total			500

Semester III											
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total
								Internal	External	Practical	
Compulsory	ELE5SDCT31	Elementary Computer	SDC	2	0	0	2	0	50	0	50
Choose the same three groups as selected in Semester I and II											
ABST Group	ASTM5DCCT32	Income Tax Law & Accounts	DCC	6	0	0	6	30	120	0	150
Business Administration Group	BAD5DCCT32	Company Law	DCC	6	0	0	6	30	120	0	150
EAFM Group	EFM5DCCT32	Financial Management	DCC	6	0	0	6	30	120	0	150
TTM Group	TTM5DCCT32	Travel Agency Management	DCC	6	0	0	6	30	120	0	150
Vocational Computer Application Group	Paper III	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Scheme			6	As per Common Scheme			150
	Total						20	Total			500

Semester IV											
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total
								Internal	External	Practical	
Compulsory	IKS5VACT41	Indian Knowledge System	VAC	2	0	0	2	50	0	0	50
Choose the same three groups as selected in Semester I, II and III											
ABST Group	AST5DCCT42	Cost Accounting	DCC	6	0	0	6	30	120	0	150
Business Administration Group	BAD5DCCT42	Principles of Marketing	DCC	6	0	0	6	30	120	0	150
EAFM Group	EFM5DCCT42	Money and Banking	DCC	6	0	0	6	30	120	0	150
TTM Group	TTM5DCCT42	Hospitality Management II	DCC	6	0	0	6	30	120	0	150
Vocational Computer Application Group	Paper IV	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Scheme			6	As per Common Scheme			150
	Total						20	Total			500

Semester V											
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total
								Internal	External	Practical	
Compulsory	CS5.5SDCT51	Communication Skills	SDC	2	0	0	2	50	0	0	50
Choose the same three groups as selected in Semester I, II, III and IV											
ABST Group	ACT5.5DCCT52	Corporate Accounting	DCC	6	0	0	6	30	120	0	150
Business Administration Group	BAD5.5DCCT52	Insurance	DCC	6	0	0	6	30	120	0	150
EAFM Group	EFM5.5DCCT52	Business Budgeting	DCC	6	0	0	6	30	120	0	150
TTM Group	TTM5.5DCCT52	Tourism Marketing	DCC	6	0	0	6	30	120	0	150
Vocational Computer Application Group	Paper V	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Scheme			6	As per Common Scheme			150
	Total						20	Total			500

Semester VI											
Group	Paper Code	Paper Name	Code	L	T	P	Total Credits	Maximum Marks			Total
								Internal	External	Practical	
Compulsory	IPR5.5SECP61	Intellectual Property Rights and Development	SEC	2	0	0	2	50	0	0	50
Choose the same three groups as selected in Semester I, II, III, IV and V											
ABST Group	AST5.5DCCT62	Goods and Service Tax & Custom Duty	DCC	6	0	0	6	30	120	0	150
Business Administration Group	BAD5.5DCCT62	Industrial Law	DCC	6	0	0	6	30	120	0	150
EAFM Group	EFM5.5DCCT62	International Trade	DCC	6	0	0	6	30	120	0	150
TTM Group	TTM5.5DCCT62	Entrepreneurship Development	DCC	6	0	0	6	30	120	0	150
Vocational Computer Application Group	Paper VI	Common Course for B.Com / B.A. / B.Sc. Computer Vocational Students	DCC	As per Scheme			6	As per Common Scheme			150
	Total						20	Total			500

## Testing and Evaluation

There will be Internal Assessment for 30 marks and Final Semester-End Examination (External) will be for 120 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: 30 Marks**

- a. Midterm Examination: 2 Exams of 20 Marks each to be conducted by the College / Department. 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 10 Marks.

#### **External Assessment: 120 Marks**

#### **Semester End Examination Paper Pattern: ABST, BA, EAFM and TTM Courses (120 Marks)**

There shall be three Sections:

- Section A: (20 marks) Shall contain 10 questions, two from each Unit. Each question shall be of 2 marks. All the questions are compulsory. Section A shall contain 5 Multiple Choice Questions and remaining 5 will be fill-in the blanks type. Minimum Two questions must be set from each Module/ Unit.
- Section B: (40 marks) Shall contain 5 questions (two from each unit with internal choice). Each question shall be of 8 marks. The candidate is required to answer all 5 questions. The answers should not exceed 150 words.
- Section C: (60 marks) Shall contain 5 questions, one from each Unit. Each question shall be of 20 marks. The candidate is required to answer any three questions. The answers should not exceed 400 words.

Unless specifically mentioned for a particular course, the above Scheme of Internal and External Evaluation shall remain constant. To pass in a particular Paper / Course, every candidate shall be required to obtain at least 36% marks separately in Theory, Practical and Internals Exams. In Semester IV (Indian Knowledge System), Semester V (Communication Skills), and Semester VI (Special Elective Course) Semester End assessment/exam/evaluation will not be conducted by the University. The respective College / Department will send the Semester assessment (marks) of the student to the University.

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. Total Credits (All semesters) shall be 120 and Total Marks (All semesters) shall be 3000.

## **Course Wise Contents for B. Com Programme**

### **Semester I: Ability Enhancement Compulsory Course**

<b>ENVT4.5AECCT11: Environment Studies</b>
Common Curriculum for all Under Graduate Students

## Semester I: Discipline Centric Courses

<b>AST4.5DCCT12: Financial Accounting (Accountancy and Business Statistics Group)</b>
<p><b>Objectives:</b> 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.</p>
<p><b>Course Outcomes:</b> 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.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit- I</p> <p>History and development of Accounting in India since Kautilya. Generally Accepted Accounting Principles, Conventions and Concepts. Issue, forfeiture and reissue of Shares</p> <p style="text-align: center;">Unit -II</p> <p>Acquisition of business (including profit prior to incorporation and post incorporation). Underwriting of Shares and Debentures</p> <p style="text-align: center;">Unit – III</p> <p>Voyage Accounts. Insurance Claims for loss of stock and consequential loss policy.</p> <p style="text-align: center;">Unit – IV</p> <p>Royalty Accounts – Mining royalty, patent royalty and copyright royalty (Excluding sub lease) Sectional balancing and Self balancing ledgers</p> <p style="text-align: center;">Unit – V</p> <p>Departmental accounts. Branch accounts - Debtors method, Branch Personal Account method, Stock and Debtors Method.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Jangid, Suthar, Agrawal, Mathur, Saxena, Khatri, Mujral- Financial Accounting (वित्तीय लेखांकन) (Ramesh Book Depot, Jaipur)</li> <li>• M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand &amp; Co., New Delhi.</li> <li>• S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.</li> <li>• Jain, Khendelwal, Pareek, Maheshwari, Modi, Dave: Financial Accounting (Ajmera Book Co.)</li> <li>• Shukla M.C. And Grewal T.S. Advanced Accounts (S. Chand &amp; co.)</li> <li>• Agarwal B.D. Company Accounts (Pitamber Publishing House, Delhi)</li> <li>• राव एन.एस., हेड़ा एम. डी., गुप्ता एस.एल.–वित्तीय लेखांकन (अल्का पब्लिकेशन)</li> <li>• Chakraborty, H. Advanced Accountancy (Oxford University Press, New Delhi)</li> <li>• Jain &amp; Narang – Advanced Accounting (Kalyani Publication, Delhi)</li> </ul>



- 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

<b>BAD4.5DCCT12: Principles of Business Management (Business Administration Group)</b>
<p><b>Objectives:</b> 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.</p>
<p><b>Course Outcomes:</b> 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.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit - I</p> <p>Introduction: Meaning, Nature, Principles &amp; Importance of Management, Schools of Management Thought. Coordination: Meaning, Need and Techniques. Recent trends in management.</p> <p style="text-align: center;">Unit – II</p> <p>Planning: Meaning, Importance, Types and Process. Decision- and decision-making process.</p> <p style="text-align: center;">Unit - III</p> <p>Organization: Meaning, Importance, Types, structure of organization. Forms of organization and span of control. Staffing, meaning, process and importance. Elementary knowledge of organizational behavior. Decentralization and Delegation of Authority.</p> <p style="text-align: center;">Unit - IV</p> <p>Directing: Meaning, Importance and Techniques with special emphasis on communication. Controlling. Meaning. Importance Techniques and process.</p> <p style="text-align: center;">Unit - V</p> <p>Leadership - Meaning, Kind, Style, Merits of a successful leader. Motivation-Meaning, Importance, Approaches. Management by Change. Elementary Knowledge of Stress and Stress Management.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• सेन, जैन, गुप्ता – व्यावसायिक संगठन</li> <li>• Ramaswamy, I. (2011). Principles of Business Management, (8th Ed.), Himalaya Publishing House, New Delhi.</li> <li>• Koontz, H, &amp; Weihrich, H (2016). Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi.</li> <li>• Ghuman, K &amp; Aswathapa, K, (2017). Management concepts and Cases (10th ed.), Tata McGraw Hills, New Delhi.</li> <li>• Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.</li> <li>• Mathur, B. S.: Principles of Management</li> <li>• Agarwal R. D.: Organisation and Managemen</li> </ul>

- 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

**EFM4.5DCCT12: Business Economics**  
**(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

Consumption- Traditional Theory of Consumer's Equilibrium. Demand and Law of Demand. Elasticity of Demand: Its Measurement and Uses of the Concept of Elasticity of Demand. Indifference Curve: Meaning, Characteristics, Consumer's Equilibrium.

Unit –III

Production- Production Function: Laws of Returns, Returns to Scale, Cost Concepts and Classification, Cost Function in Short Run and Long Run, Law of Supply

Unit- IV

Market: Meaning, Definition and Classification. Revenue Analysis, 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.

**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, लोढ़ा, शर्मा, गोघा-व्यावसायिक अर्थशास्त्र (अजमेरा बुक कम्पनी, जयपुर)
- व्यावसायिक अर्थशास्त्र: माथुर, गुप्ता (शिवम् बुक हाउस, जयपुर)

<b>TTM4.5DCCT12: Tourism Management (Tourism and Travel Management Group)</b>
<p><b>Objectives:</b> 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.</p>
<p><b>Course Outcomes:</b> 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.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit-I</p> <p>Introduction to Tourism and Tourism Industry. Definitions: Tourism, Tourist, Traveler, Excursion, tourist Destination. Tourism Products and their Features, Types of Tourist</p> <p style="text-align: center;">Unit- II</p> <p>Brief History &amp; Development of Tourism in India &amp; abroad. Reasons for Growth of Tourism. Tourism Terminology.</p> <p style="text-align: center;">Unit- III</p> <p>Frontier Travel Formalities: Passport, VISA, Custom Clearance, Currency Regulation, Health Regulation, etc. Issuing of Passport, VISA &amp; its Types. Hurdles in Tourism industry.</p> <p style="text-align: center;">Unit-IV</p> <p>Tourism Organizations: Introduction &amp; Functions. International Organization like W.T.O, P.A.T.A, I.A.T.A, I.C.A.O. Domestic Tourism Organization like I.T.D.C., T.A.A.I, I.A.T.O, etc.</p> <p style="text-align: center;">Unit- V</p> <p>Tourism Measurement: Meaning, Need &amp; Importance. Methods of Measurement in International Tourism, Problems in measurement &amp; their solutions. Important Tourism Abbreviations used in Tourism Literature like Apt.,Svc, Hlth., etc. Airport codes and city codes.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Burkhardt and Madlik, "Tourist Past, Present and Future"-Butterworth Heinemann</li> <li>• McIntosh, Goldner, Ritchie "Tourism: Principles, Practices, Philosophy"- John Wiley, New York</li> <li>• Dr. Ashok Sharma: Tourism Development, RBSA Publishers, Choura Rasta, Jaipur</li> <li>• J.M.S. Negi: Passport and Principles of Tourism, Gitanjali Publications.</li> <li>• J. Christopher Holloway "The Business of Tourism.</li> <li>• David W. Howell: Passport: An Introduction to the Travel and Tourism Ohio, 1989</li> <li>• Shuita Chopra: Tourism Development in India, New Delhi, 1992</li> <li>• Virendra Kaul: Tourism and the Economy, New Delhi 1994</li> <li>• IITTM: Tourism as an Industry, Monograph, IITTM, New Delhi</li> </ul>

<b>Paper I</b> <b>(Vocational Computer Application Group)</b>
<p>Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.</p>

## **Semester II: Ability Enhancement Compulsory Course**

<b>ENG4.5AECCT21: General English</b> <b>HIN4.5AECCT21: General Hindi</b>
Common Curriculum for all Under Graduate Students



## Semester II: Discipline Centric Courses

<b>AST4.5DCCT22: Business Statistics (Accountancy and Business Statistics Group)</b>
<p><b>Objectives:</b> 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.</p>
<p><b>Course Outcomes:</b> 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.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit - I</p> <p>Meaning and definition of Statistics, Functions, Importance, Limitations and Distrust of Statistics. Statistical investigation- Meaning, types and various stages of statistical investigation, Collection of data, Methods of collection of primary and secondary data, Schedule &amp; questionnaire, Editing of data, Meaning &amp; definitions of classification, characteristics of classification, objectives and types of classification, statistical series.</p> <p style="text-align: center;">Unit - II</p> <p>Meaning and definition of Tabulation- objectives, importance &amp; limitations of tabulation, difference between classification &amp; tabulation, essentials of a good table. Kinds of table. Measures of central tendency, meaning and definition of central tendency, utility &amp; 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.</p> <p style="text-align: center;">Unit - III</p> <p>Measures of Dispersion &amp; Skewness: Meaning &amp; definition of Dispersion- Objectives and importance of measuring dispersion, absolute &amp; 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. Skewness- Meaning, Test of Skewness, Measures of Skewness, Methods of measuring Skewness, difference between dispersion and Skewness.</p> <p style="text-align: center;">Unit - IV</p> <p>Correlation: Meaning &amp; definition of Correlation- types of correlation, methods of determining correlation, measurement of correlation in time series, lag and lead in correlation. Regression analysis : concept, meaning, Utility &amp; types, difference between correlation &amp; regression, linear correlation &amp; regression analysis, standard error of estimates, methods of computing regression lines, conceptual framework &amp; their application in business.</p> <p style="text-align: center;">Unit - V</p> <p>Index Number: concept, utility, methods, simple and weighted average of relatives and aggregative index numbers. Fisher's, Laspayer's &amp; Paschey's Price Index &amp; Quantity Index</p>

Numbers, Analysis of Time Series: theories of time series, decomposition of time series, analysis of trend (excluding seasonal variations) Least Square method, Second Degree Parabola Method, Moving Average Method, 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., 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

<b>BAD4.5DCCT22: Business Laws (Business Administration Group)</b>
<p><b>Objectives:</b> 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</p>
<p><b>Course Outcomes:</b> 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.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit - I</p> <p>Law of Contract (1872): Nature of Contract: Meaning and Essentials of valid contract, Agreement, Classification of Contract, Offer and Acceptance: Legal Rules and Types, Communication of offer and Acceptance, Capacity of Parties to Contract. Consideration: Legal rules and Exceptions.</p> <p style="text-align: center;">Unit – II</p> <p>Free Consent: Meaning, rules and consequences related to Coercion, Undue Influence, Misrepresentation, Fraud and mistake, Agreements Declared Void. Performance of contract: Meaning and types.</p> <p style="text-align: center;">Unit - III</p> <p>Discharge of contract and its modes. Remedies for breach of contract. Special contract: Quasi contract, Contract of Agency, Contract of Indemnity, Contract of Guarantee Contract of Bailment and Contract of Pledge.</p> <p style="text-align: center;">Unit - IV</p> <p>Sale of Goods Act 1930: Formalities of Contract of Sale, Sale and Agreement to Sell, Price and its mode, Condition and Warranty, Transfer of property and Rights of an unpaid seller. Consumer Protection Act 2019: Scope of Consumer Protection Act and Rights of Consumer. Redressal of Consumer disputes (District forum, State Commission, National commission).</p> <p style="text-align: center;">Unit – V</p> <p>Limited Liability Partnership Act 2008: Meaning and Definition, Features, Need and Advantages. Formation of LLP, Partners and their relations. Winding up and Dissolution. Information Technology Act 2000. Objects and Important Definitions.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Bare Acts</li> <li>• Elements of Mercantile Law. N.D. Kapoor, Sultan Chand &amp; Sons</li> <li>• Business Law. N.D. Kapoor, Sultan Chand &amp; Sons</li> <li>• Legal Aspects of Business. Akhileshwar Pathak, Tata McGraw Hill</li> <li>• Kuchchal M.C, Mercantile Law, Vikas Publishing House (P) Ltd.</li> <li>• Pathak Akhileshwar, Legal Aspects of Business, Tata McGraw Hill Pub. Company Ltd.</li> <li>• Sheth Tejpal, Business Law, Pearson Education</li> <li>• Arya, Gupta: Business Law, Ajmera Book Company, Jaipur</li> <li>• आर. एल. नोलखा, व्यापारिक सन्नियम</li> <li>• आर्य, शर्मा – व्यापारिक विधि, अजमेर बुक कम्पनी, जयपुर</li> <li>• अग्रवाल, कोठारी: व्यापारिक सन्नियम</li> </ul>

**EFM4.5DCCT22: Economic Environment in India  
(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. NITI Aayog: Meaning, objective, Features, Composition.

Unit-II

Major Problems of Indian Economy: Unemployment, Poverty and Disparity of Income and Wealth. Economic Growth and Development: Meaning, Measurement and Determinants.

Unit –III

Agriculture & Small Scale Industries - Role of Agriculture in Indian Economy, Green Revolution, Agricultural Credit, Agricultural Productivity in India.

Small Scale Industries - Meaning, Importance, Problems and Remedial Measures. Industrial Policy and Recent Changes.

Unit- IV

Foreign Trade of India – Volume, Composition and Direction, Export Promotion, Investment of Foreign Capital in India. Entrepreneurship & Entrepreneur: Meaning, Definition, Features, Functions and Types.

Unit-V

Economy of Rajasthan – Basic characteristics of Economy of Rajasthan, 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.

<b>TTM4.5DCCT22: Hospitality Management I (Tourism and Travel Management Group)</b>
<p><b>Objectives:</b> 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.</p>
<p><b>Course Outcomes:</b> 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.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> <p>Hospitality Management – Meaning and types. Profit oriented &amp; Nonprofit Oriented Welfare Services. Hotel-Meaning &amp; Classifications Hotel Terminology.</p> <p style="text-align: center;">Unit II</p> <p>Plans- Definitions, types and their Applicability. Clientele- Definitions &amp; types. Types of Accommodation. Telephone Courtesy, Telephone System (Phx, EAPBX etc.)</p> <p style="text-align: center;">Unit III</p> <p>Tariff Card –Definition, planning of Tariff card. Room Rates – Types, fixing of Room rates, Hubbart formula. Check-in &amp; check-out Procedure. Front Office Dept.- Introduction and Functions</p> <p style="text-align: center;">Unit IV</p> <p>Mails in hotel – Types and handling. Messages –Sources, Handling and Delivering. Paging System – Meaning and Procedure. Transcript Report – Introduction and Preparation.</p> <p style="text-align: center;">Unit V</p> <p>Reservations – Modes, Sources, Charting and Cancellation. Billing System – Types, Methods of Billing, Procedure. Duties and Responsibilities of Front Office Staff. Handling Foreign Currency &amp; Credit Card in Hotels.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• A Manual of Hotel Reception JKS Beavis van S. Medlik, Hejneman, Hotel Reception, H. Backley and Whit, Edward Anali</li> <li>• Hotez Front Office Training Manual, Sudhir Andrews, TMH.</li> <li>• FitzGerald, H. (2002). Cross-cultural Communication for the Tourism and Hospitality Industry. (Rev. ed.), Hospitality Press.</li> <li>• Seth P.M. (2008). Successful Tourism Management. New Delhi: Sterling Publishers</li> <li>• Chowla, A.S. (1995). Management of Tourism: A global Perspective. New Delhi: Deep &amp; Deep Publications</li> </ul>

<p><b>Paper II</b> <b>(Vocational Computer Application Group)</b></p>
<p>Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.</p>

### **Semester III: Skill Development Compulsory Course**

<b>ELE5SDC31: Elementary Computer</b>
Common Curriculum for all Under Graduate Students

## Semester III: Discipline Centric Courses

<b>ASTM5DCCT32: Income Tax Law &amp; Accounts (Accountancy and Business Statistics Group)</b>
<p><b>Objectives:</b> It will help students to identify the basic concepts, definitions and terms related to Income Tax. It will enable the students to determine the residential status of an individual and scope of total income. It will also help the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. To enable the students to compute the net total taxable income of an individual.</p>
<p><b>Course Outcomes:</b> The successful completion of this course shall enable the learner: To combine practice and theoretical knowledge of Income Tax. Students would identify the technical terms related to Income Tax. This course will help students to determine the residential status of an individual and scope of total income. Students would compute income from salaries, house property, business/profession, capital gains and income from other sources. Students will be able to understand the practical knowledge required for Tax procedures and systems.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit – I</p> <p>Introduction and definitions, Residential Status and incidence of tax, computation of taxable Income under the head salary.</p> <p style="text-align: center;">Unit-II</p> <p>Computation of taxable income under the heads: Income from house property, Income from business or profession.</p> <p style="text-align: center;">Unit-III</p> <p>Computation of income from capital gains, Income from other sources,</p> <p style="text-align: center;">Unit-IV</p> <p>Aggregation and clubbing of income, set off and carry forward of losses, Exempted incomes. Deductions from Gross Total Income.</p> <p style="text-align: center;">Unit-V</p> <p>Computation of total income and tax liability of individuals. Provisions regarding deduction of tax at source and Advance payment of tax. Assessment procedure.</p> <p><b>Note:</b> The act and Rules which are relevant for the assessment year beginning form 1st April immediately preceding the date of commencement of the Academic Session.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Income Tax Law and Accounts – Choudhary, Bansal, Choudhary, Joshi (Choudhary Parkashan, Jaipur)</li> <li>• Income Tax Law and Accounts – Ranga, Vyas, Mujral, Kukkar (RBD, Publishing House, Jaipur)</li> <li>• Singhania V.K.- Students Guide to Income Tax</li> <li>• Mehrotra H.C. – Income Tax Law &amp; Accounts.</li> <li>• Income Tax Law and Accounts – Ranga, Vyas, Mujral, Chahaliya, Kataria (RBD, Publishing House, Jaipur)</li> <li>• Singhania V.K.- Students Guide to Income Tax</li> <li>• Mehrotra H.C.– Income Tax Law &amp; Accounts.</li> <li>• आयकर विधान एवं लेखे– चौधरी, बंसल, चौधरी, जोशी (चौधरी प्रकाशन, जयपुर)</li> <li>• आयकर विधान एवं लेखे– रंगा, व्यास, मुजराल, चाहलिया (आर.बी.डी. पब्लिशिंग हाउस, जयपुर)</li> <li>• मेहरोत्रा एच.सी.– आयकर विधान एवं लेखे (साहित्य भवन, आगरा)</li> </ul>



<p align="center"><b>BAD5DCCT32: Company Law (Business Administration Group)</b></p>
<p><b>Objectives:</b> The objective of this course to develop a business and its process in accordance with the Provisions and rules of the companies Act 2013. To develop knowledge and awareness about Capital, Share, Dividends, accounts and audit. The course will provide better understanding of the different classes of Company Laws &amp; which a business manager must know for good decision making.</p>
<p><b>Course Outcomes:</b> The successful completion of this course shall enable the learner: Explain the concepts information and incorporation of Company under Company Law 2013. Acquire an understanding of the process and document required for alteration in memorandum of a company. Understanding about the right and duties of a member and a director, Equipped with fundamental and contemporary knowledge of most Prevalent from of business organization at global level. Achieve the knowledge about the Position, rights and duties of a secretary in a company.</p>
<p align="center"><b>Contents</b></p> <p align="center">Unit - I</p> <p>Corporate Personality: Kinds of companies, Promotion and incorporation of companies. Memorandum of Association; Article of association.</p> <p align="center">Unit – II</p> <p>Prospectus: Share Capital; Member; Share transfer and transmission. Capital management barrowing Power, mortgages and Charges, debentures.</p> <p align="center">Unit - III</p> <p>Directors: Managing director, whole time director, prevention of operation and mismanagement. Winding up: Kinds and Conduct.</p> <p align="center">Unit - IV</p> <p>Company Secretary: Definition importance position, Qualifications, Appointment, Removal Power, Duties, Liabilities and Role. Company Secretary in Practice, Areas of Practice and Certificate of Practice (Cop)</p> <p align="center">Unit - V</p> <p>Company Meeting: Kinds, Quorum, Voting resolutions, minutes, majority Power and minority rights. Corporate Social Responsibility.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Avtar Singh: India Company Law</li> <li>• Guide to the Companies Act; A. Ramaiya Publisher; LexisNexis, Edition:19th, 2022</li> <li>• जोशी खींचागोयल : कम्पनी अधिनियम</li> <li>• आर.एल.नौलखा—कम्पनी अधिनियम एवं सचिवीय पद्धति</li> <li>• N.D. Kapoor - Company Law</li> <li>• Kuchhal M.C. - Modern India Company Law</li> <li>• Taxman : Companies Act, Special student edition</li> </ul>

<p align="center"><b>EFM5DCCT32: Financial Management</b>  <b>(Economic Administration and Financial Management Group)</b></p>
<p><u>Objectives:</u>  The Financial Management course aims to introduce students to the fundamental concepts, scope, and importance of financial management. It covers financial analysis techniques, including ratio, fund flow, and cash flow analysis. The course also addresses financial planning and forecasting, working capital management, cost-volume-profit analysis, receivables and inventory management, cost of capital, capital budgeting, and dividend policy.</p>
<p><u>Course Outcomes:</u>  The successful completion of this course shall enable the learner:  Students will understand the principles of financial management and the role of a CFO. They will be able to analyze financial statements, prepare fund and cash flow statements, and understand financial planning, working capital management, and cost-volume-profit analysis. Students will manage receivables and inventory, calculate the cost of capital, evaluate capital budgeting decisions, and develop sound dividend policies.</p>
<p align="center"><b>Contents</b></p> <p align="center"><b>Unit-I</b></p> <p>Financial Management: Meaning, Scope, Importance and Limitations. Functions of Chief Financial Officer (CFO). Financial Analysis: Financial Statements, Income Statement and Balance Sheet. Techniques of Financial Analysis. Ratio Analysis: Advantages, Significance and Limitations, Liquidity Ratios, Activity Ratios and Profitability Ratios.</p> <p align="center"><b>Unit – II</b></p> <p>Fund Flow Analysis: A Theoretical Aspect of Sources and uses of Funds. Preparation of Statement of Changes in Working Capital and Statement of Sources and Uses of Funds. Cash Flow Analysis: Preparation of Cash Flow Statement. Difference between Fund Flow Statement and Cash Flow Statement.</p> <p align="center"><b>Unit-III</b></p> <p>Financial Planning and Forecasting: Meaning, Characteristics, Types, Importance, Limitations and Factors affecting Financial Planning. Advantages and Tools of Financial Forecasting. Working Capital Management- Concept, Types, Sources, Determinants and Estimation of Working Capital. Cost-Volume-Profit Analysis.</p> <p align="center"><b>Unit –IV</b></p> <p>Receivables Management: Meaning, Objectives, Importance and Functions. Inventory Management: Meaning, Objectives, Importance, Factors affecting Inventory Level and Techniques of Inventory Control. Cost of Capital: Meaning and Significance of the Concept of the Cost of Capital, Cost of Capital for Various Sources of Finance: Cost of Debt Capital, Cost of Preference Share Capital, Cost of Equity Share Capital, Cost of Retained Earnings, Weighted Average Cost of capital.</p> <p align="center"><b>Unit-V</b></p> <p>Capital Budgeting: Meaning, Definitions, Process and Capital Budgeting Evaluation Techniques. Dividend Policy: Meaning, Forms of Dividend and Dividend Policy, Dividend Models and Their Relevance.</p>
<p><u>Readings:</u></p> <ul style="list-style-type: none"> <li>• Agarwal M.D. &amp; Agarwal NP - Vitiya Prabhandha ke tatva (Ramesh Book Depot, Jaipur)</li> <li>• Khan &amp; Jain - Financial Management</li> <li>• Kuchhal S.C. - Corporate Financial Management</li> <li>• Pandey I.M.- Financial Management</li> <li>• Chandra Prasanna: Financial Management Theory and Practice; TMH, New Delhi.</li> </ul>

- Ravi M. Kishore - Financial Management
- Saxena V.K. & Vashistha C.D. – Financial Management
- कुलश्रेष्ठ आर एस निगमों का वित्तीय प्रबंध
- एम आर अग्रवाल – वित्तीय प्रबंध, गरिमा पब्लिकेशंस, जयपुर

<b>TTM5DCCT32: Travel Agency Management (Tourism and Travel Management Group)</b>
<p><u>Objectives:</u> To provide a comprehensive understanding of the roles and responsibilities of travel agencies and tour operators in the tourism industry. To equip students with the necessary skills for planning, organizing, and managing travel agency operations, including ticketing, itinerary planning, and customer relations. To develop students' abilities in creating, pricing, and promoting tour packages tailored to diverse customer needs and market demands. To impart knowledge on the financial, legal, and marketing aspects of travel agency management. To explore emerging trends, technological advancements, and sustainability practices in travel agency management, preparing students for current and future industry challenges.</p>
<p><u>Course Outcomes:</u> The successful completion of this course shall enable the learner: Identify and describe the fundamental functions and regulatory aspects of travel agencies and tour operators in the tourism sector. Demonstrate competence in managing travel agency operations, including customer service, ticketing, and the use of technology such as Global Distribution Systems (GDS). Design and develop customized tour packages that align with customer preferences, and evaluate factors influencing pricing and destination selection. Apply sales, marketing, and financial management techniques to enhance the profitability and efficiency of travel agency operations. Analyze current trends in travel, including digitalization, sustainability, and niche tourism, and propose strategies for adapting to changing industry dynamics.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> <p>Introduction to Travel Agency and Tour Operations. Definition, types, and structure of travel agencies and tour operators. Historical development of travel agencies. Roles, functions, and significance in the tourism industry. Legal and regulatory framework governing travel agencies. Differences between travel agencies, tour operators, and other service providers.</p> <p style="text-align: center;">Unit II</p> <p>Travel Agency Operations and Management. Setting up a travel agency: requirements, legalities, and procedures. Organizational structure, staffing, and roles in a travel agency. Types of services offered: ticketing, itinerary planning, accommodation, and visa processing. Customer relationship management in travel services. Technology in travel agency operations: GDS (Global Distribution System), CRM software</p> <p style="text-align: center;">Unit III</p> <p>Tour Packaging and Product Development. Understanding tour packages and types (independent, escorted, adventure, etc.). Steps in tour package creation: research, pricing, contracting, and marketing. Importance of destination knowledge in travel agency operations. Developing new products and services based on customer demand. Sustainable and ethical tourism considerations in tour packaging.</p> <p style="text-align: center;">Unit IV</p> <p>Sales, Marketing, and Financial Management in Travel Agencies. Sales techniques for travel services and customer retention strategies. Marketing strategies for travel agencies (online, offline, social media). Pricing strategies and revenue management for travel services. Financial management basics: budgeting, forecasting, accounting for travel agencies. Risk management and insurance in travel agency operations.</p> <p style="text-align: center;">Unit V</p> <p>Emerging Trends and Challenges in Travel Agency Management. Impact of digital transformation and online booking platforms. Challenges due to global crises (e.g., pandemics, natural disasters) Current trends: experiential travel, eco-tourism, and wellness tourism. Future of travel agencies:</p>

Virtual Reality (VR) tours, personalized travel planning. Ethical issues and sustainable tourism practices in travel agency management.

Readings:

- Travel Agency and Tour Operations: Concepts and Principles; Jagmohan Negi; Kanishka Publishers; 2nd Edition; 2012.
- Tourism and Travel Management; Bishwanath Ghosh; Vikas Publishing House; Revised Edition Year: 2020
- Dynamics of Tourism: Principles, Perspectives, and Practices; R. N. Kaul; Kanishka Publishers; 1st Edition; 2011
- Tourism Marketing and Management; P.C. Sinha; Anmol Publications Pvt Ltd; 1st Edition Year: 2003
- Tourism: Concepts and Practices; Sunetra Roday, Archana Biwal, Vandana Joshi; Oxford University Press; 1st Edition; 2009
- Principles of Management for Tourism; Mohinder Chand; Anmol Publications Pvt Ltd; 1st Edition; 2009
- Travel Agency and Tour Operation Business; R. Dogra; Cyber Tech Publications; 1st Edition; 2010

<p><b>Paper III</b> <b>(Vocational Computer Application Group)</b></p>
<p>Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.</p>

## **Semester IV: Value Addition Compulsory Course**

<b>IKS5VACT41: Indian Knowledge System</b>
Common Curriculum for all Under Graduate Students

## Semester IV: Discipline Centric Courses

<b>AST5DCCT42: Cost Accounting (Accountancy and Business Statistics Group)</b>
<p><b>Objectives:</b> The course is designed to provide in-depth coverage of cost accounting concepts, objectives, and accumulation and reporting procedures. It will enable the students to acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control. To enable students to examine and discuss various aspects Marginal Costing and construct marginal cost statements. Analyze the various system of wage payment and methods of operating costing. To enable students to discuss and describe the concept of variance analysis and teach them computation of various variances.</p>
<p><b>Course Outcomes:</b> The successful completion of this course shall enable the learner: To understand the basic concepts of costs and fundamentals of cost accounting. Students would construct statement of marginal costs and calculate various Marginal Costing ratios. Students would be able to solve various decision-making problems that take place in business. Students would recall the need for variance analysis and would compute material, labor, variable overheads, fixed overheads, sales and profit variances.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> <p>Introduction: Nature objectives and significance of Cost Accounting. Various cost concepts. Ascertainment and control of cost. Difference between Cost, Financial and Management Accounting. Installation of costing system. Elements of cost. Techniques and methods of cost. Direct Material: Purchase &amp; issue of materials, Economic order Quantity and determination of various levels of inventory. Methods of pricing the issuing of material. Selective inventory control techniques – A.B.C. Analysis.</p> <p style="text-align: center;">Unit II</p> <p>Direct Labour: Direct labour cost and its control. Time keeping and time booking. Methods of wage payment, Individual &amp; group bonus plans, Overhead – Meaning of overhead. Apportionment and absorption of overhead. Treatment and dispositions of Under and over recovery. Control of administration, selling &amp; Distribution Over heads. Machine Hour Rate</p> <p style="text-align: center;">Unit III</p> <p>Unit Costing, Contract Costing.</p> <p style="text-align: center;">Unit IV</p> <p>Standard Costing: Concepts, Significance and limitations. Analysis of variances (Material and labour variances) Reconciliation of Financial Accounts and Cost Accounts</p> <p style="text-align: center;">Unit V</p> <p>Marginal costing and BEP Analysis (Excluding Managerial Decisions), Operating Costing.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Oswal, Bansal, Joshi, Vyas, Mujral – Cost Accounting (RBD Publishing House, Jaipur)</li> <li>• Jain, Khendelwal &amp; Pareek – Cost Accounting (Ajmera Book Company, Jaipur)</li> <li>• Jain &amp; Narang – Cost Accounting (Kalyani Publication, Delhi)</li> <li>• Banerjee B.- Cost Accounting (World Press, Calcutta)</li> <li>• Jawahar Lal – Cost Accounting (Tata Mcgraw Hill, Delhi)</li> <li>• ओसवाल, रंगा, बंसल, जोशी, मुजराल– लागत लेखांकन (आर.बी.डी. पब्लिशिंग हाउस, जयपुर)</li> <li>• जैन, खण्डेलवाल, पारीक – लागत लेखांकन (अजमेरा बुक कम्पनी, जयपुर)</li> <li>• माहेश्वरी एवं मित्तल – लागत लेखांकन (महावीर प्रकाशन, दिल्ली)</li> </ul>



**BAD5DCCT42: Principles of Marketing  
(Business Administration Group)**

**Objectives:**

To introduce students to the foundational principles and concepts of marketing, including its role and importance in the business world. To analyze consumer behavior and understand the factors that drive buying decisions. To develop an understanding of the elements involved in product development, including branding, packaging, and the product life cycle. To explain pricing strategies and the significance of promotion in a competitive marketing environment. To examine distribution channels and logistics, focusing on the role of transportation and warehousing in the efficient delivery of goods and services.

**Course Outcomes:**

The successful completion of this course shall enable the learner:

Explain the nature, scope, and importance of marketing, differentiate between traditional and modern marketing concepts, and analyze the marketing environment including digital marketing. Interpret consumer behavior, understand its importance in marketing decisions, and apply the principles of market segmentation to target diverse customer groups effectively. Identify and evaluate various aspects of product management, including the development process, packaging, branding, and trademarks, and apply the concept of the product life cycle in strategy development. Analyze the factors influencing product pricing, create effective promotional strategies, and understand the roles of advertising media, salesmanship, and promotional mixes in achieving marketing goals. Assess various distribution channels, understand the importance of physical distribution, and apply concepts related to transportation and warehousing to optimize product availability

**Contents**

**Unit I**

Introduction: Nature, scope and importance of marketing; marketing concepts traditional and modern, Selling v/s Marketing. Marketing Environment. Digital marketing: meaning, types & importance. Green marketing: meaning, need and Challenges. Global marketing and its types. Rural marketing: Nature and Scope.

**Unit II**

Consumer Behavior: Nature scope and importance of consumer behavior. Market Segmentation: Concept, basis of segmentation and importance. Marketing Research: Meaning, Nature, Need and type.

**Unit III**

Product: Concept of Product, consumer and industrial goods. Product Planning and development. Packaging-role and functions. Brand and trademark; Product life cycle Concept.

**Unit IV**

Price: Importance of Price in the marketing mix; Factors affecting Price of a Product/Service. Discount and rebates. Promotion: Methods of Promotion optimum Promotion mix; Advertising media and their relative merits and limitations; selling as a career. Functions of salesman.

**Unit V**

Distribution channels and Physical distribution: Distribution channels concept role and types. Physical Distribution of goods, Transportation, Warehousing.

**Readings:**

- राजपुरोहित शर्मा—विपणन के सिद्धान्त
- श्रीवास्तवप्रेमकुमार—विपणनप्रबन्ध
- आर.एल.नौलखा—विपणन के सिद्धान्त
- Dr. R.L. Nolakha - Principles of Marketing
- Rajpurohit Sharma - Principles of Marketing
- Philip Kotler - Marketing Management

- Stanton W.J. - Fundamentals of Marketing
- RSN Pillai & Bagavathi - Marketing Management S Chand Publishers.
- Srinivasan R: Case studies in marketing. The India Context, Practice Hall, New Delhi

<p align="center"><b>EFM5DCCT42: Money and Banking</b>  <b>(Economic Administration and Financial Management Group)</b></p>
<p><u>Objectives:</u>          To understand the fundamental concepts of money, its functions, and the role it plays in the economy. To analyze the causes and effects of inflation and explore measures for its control. To gain insights into the structure and functions of commercial banks and the Indian banking sector. To examine the primary provisions of key banking regulations and understand emerging financial innovations like cryptocurrency and blockchain. To explore electronic banking systems, various digital payment methods, and the role of payment banks. To comprehend the roles and functions of the Central Bank, the principles of credit control, and the distinctions between monetary and fiscal policies.</p>
<p><u>Course Outcomes:</u>          The successful completion of this course shall enable the learner:          Explain the role of money in an economy, its types, value theories, and the various monetary standards used in modern economies. Analyze the causes of inflation and evaluate demand-pull and cost-push factors, including understanding the implications of devaluation and the concept of inflationary gaps. Describe the functions of commercial banks and their impact on economic growth, including credit creation, product offerings, and loan types. Discuss key regulations governing banking (Banking Regulation Act 1949 and RBI Act 1934) and the significance of new financial instruments and digital innovations like Bitcoin, cryptocurrency, and blockchain. Apply knowledge of E-Banking and E-Payment systems, understanding the significance, risks, and security precautions associated with online banking, NEFT, RTGS, IMPS, UPI, and digital rupee. Distinguish the roles of Central and Commercial Banks, understanding methods of credit control and evaluating the effectiveness of monetary and fiscal policy tools.</p>
<p align="center"><b>Contents</b></p> <p align="center">Unit I</p> <p>Money: Meaning, Functions, Role, Type of Money, Monetary Standard, Methods of note issue, Alternative Measures to Money Supply in India. Value of Money, Quantity Theory of Money, Fisher, Cambridge &amp; Keynes Approach.,</p> <p align="center">Unit II</p> <p>Inflation: Causes, Demand Pull, Cost Push; Inflationary Gap; Measures of Controlling of Inflation. Devaluation of Money. Commercial Banks: Meaning and functions; Types of Banks; Role of Commercial Banks in a developing economy, Structure of Indian Commercial Banking; Process of Credit creation; Banking Product and Services, Types of Deposit and Retail Loans.</p> <p align="center">Unit –III</p> <p>Main Provision of Banking Regulation Act 1949 and RBI Act 1934. Introduction to Bitcoin, Cryptocurrency, Block chain, Kisan Credit Card (KCC), Sovereign Gold Bond (SGB). Non-performing Assets (NPA): Meaning &amp; Causes, Its Impact on Banking Sector, Recent Development.</p> <p align="center">Unit-IV</p> <p>E-Banking: – Internet Banking, Mobile Banking, Telephone Banking, ATM, Home Banking: Meaning, Importance, Risk &amp; Precautions. E-Payment: Online Shopping, NEFT, RTGS, IMPS, Electronic Clearing System, Unified Payments Interface (UPI), Digital Rupee, QR Code. Payment Banks: – Meaning, Regulation, and Importance.</p> <p align="center">Unit-V</p> <p>Central Bank: Meaning and Functions; Objectives of Credit Control: Qualitative and quantitative Methods of Credit Control, Difference between Central Bank and Commercial Bank Monetary and Fiscal policy: Meaning, Features; Tools.</p>

Readings:

- Bhole L.M.: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
- Kapila Raj and Kapila Uma: Banking and Financial Sector Reforms in India; Vol I, II, III and IV, Academic Foundations, Delhi.
- Khan M.Y.: Indian Financial System: Theory and Practice; Vikas Publishing House, New Delhi.
- Saraswat, Sharma, Gupta, Godha; Banking and Financial System, Ramesh Book Depot, Jaipur.
- Uppal R.K.: Indian Banking Industry and Information Technology (New Century Publications, New Delhi)
- Natarajan S, Parameshwaran R: Indian Banking, S.Chand & Company Ltd, New Delhi.
- Averbach, Robert D : Money, Banking and Financial Market Macmillan, London.
- Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi

<b>TTM5DCCT42: Hospitality Management II (Tourism and Travel Management Group)</b>
<p><b>Objectives:</b> To introduce students to the principles of hotel grading, star categorization, and the role of classification committees in hospitality. To familiarize students with housekeeping operations, including the layout, management, and maintenance of guest floors, as well as essential housekeeping procedures and guest room upkeep. To equip students with practical knowledge of inventory management, lost and found protocols, key control systems, and guest handling procedures. To develop students' understanding of the protocols for managing hotel maintenance, crisis situations, and catering services, including types of cuisine and catering arrangements. To provide insights into the operational aspects of catering and food service management, including table layouts, menu planning, and control systems within a restaurant setting.</p>
<p><b>Course Outcomes:</b> The successful completion of this course shall enable the learner: Analyze hotel classification systems and describe the principles and functions of grading, star categorization, and the role of the classification committee. Demonstrate proficiency in housekeeping operations by outlining the duties of principal staff, proper guest floor management, bed-making, linen procedures, and inventory maintenance. Apply standard operating procedures for par stock maintenance, lost and found processes, wake calls, baggage handling, key control, and room maintenance. Assess and manage emergency situations in a hotel setting, understanding protocols for handling guest illness, deaths, fires, and vandalism. Differentiate among various types of cuisines and catering services, including menu planning, layout design, cooking methods, and organization of restaurant operations. Plan and execute effective service arrangements by designing table layouts, understanding types of service, and applying control systems in catering management.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> <p>Principles of Grading Hotel- Star categorization- Function of Classification committee. Rules and Regulation. Laying of House Keeping department duties of principal staff.</p> <p style="text-align: center;">Unit II</p> <p>Rules of guest floor-Maid Cart- Bed making room maintenance procedure. Procedure for requesting fresh Linen-Guest supplies. Records Kept in floor linen room.</p> <p style="text-align: center;">Unit III</p> <p>Par Stock lost and found procedure cleaning methods agents. Wake call procedure scanty baggage procedure. Left luggage procedure. Keys and keys control types of keys</p> <p style="text-align: center;">Unit IV</p> <p>Room maintenance lobby and lounge maintenance. Inspection of checked out rooms. Case studies on: Guest fall ill, death in hotel, fire in hotel, vandalism.</p> <p>Cuisines: type of cuisine, catering meaning.</p> <p style="text-align: center;">Unit V</p> <p>Classification services types of services layout of table cover menu, types, planning, control systems in catering, area methods of cooking, organization of restaurant duties and responsibilities of principal staff of catering.</p>
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Hotel Housekeeping: Operations and Management; G. Raghubalan and Smritee Raghubalan; Oxford University Press; 3rd Edition; 2015</li> <li>• Front Office Operations and Management; Ahmed Ismail; Cengage Learning; 2nd Edition; 2014</li> <li>• Food and Beverage Service; Dennis Lillicrap, John Cousins, and Suzanne Weekes; Hodder</li> </ul>

Education; 9th Edition; 2020

- Professional Hotel Management (With Case Studies); Jatashankar R. Tewari; Oxford University Press; 1st Edition; 2016
- Hotel Front Office Training Manual; Sudhir Andrews; TMH; 3rd Edition; 2013
- Managing Housekeeping Operations; Margaret Kappa, Aleta Nitschke, and Patricia Beldona; American Hotel & Lodging Educational Institute; 4th Edition; 2018
- The Theory of Hospitality and Catering; David Foskett and Patricia Paskins; Hodder Education; 14th Edition; 2021
- Modern Restaurant Service; John Fuller; Cengage Learning; 2nd Edition; 2016

<b>Paper IV</b> <b>(Vocational Computer Application Group)</b>
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Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.
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## **Semester V: Skill Development Compulsory Course**

<b>CS5.5SDCT51: Communication Skills</b>
Common Curriculum for all Under Graduate Students



## Semester V: Discipline Centric Courses

<b>ACT5.5DCCT52: Corporate Accounting (Accountancy and Business Statistics Group)</b>
<p><b>Objectives:</b> This course is designed to equip the students with the preparation of financial statements of companies including computation of Managerial Remuneration. Understand the provisions relating to Valuation of Goodwill and Valuation of Shares. To understand the accounting procedure for Internal Reconstruction. To impart knowledge on Liquidation of Companies. Explain the concept of Double Account System and Accounting for Holding and Subsidiary companies. Prepare the accounts of companies undergoing Amalgamation.</p>
<p><b>Course Outcomes:</b> The successful completion of this course shall enable the learner: To acquire the knowledge in company accounts. Understand the accounting treatment in amalgamation. To understand the procedure for Internal Reconstruction. Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration. Gain knowledge about various methods for calculating goodwill and shares and preparation of liquidator's final statement accounting. Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies.</p>
<b>Contents</b>
Unit I
Accounting for Internal Reconstruction. Accounting for Amalgamation of Companies (excluding inter – company holding).
Unit II
Valuation of Goodwill. Valuation of Shares.
Unit III
Final Accounts of companies (including computation of Managerial Remuneration). Disposal of Profits (including Capitalization of Profit)
Unit IV
Liquidation of companies, Double Account System (Excluding Accounts of Electricity Supply Companies.)
Unit V
Accounting of Holding and Subsidiary Companies in India, Consolidated Balance Sheet and Profit & Loss Account.
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• Corporate Accounting- Khatri, Bansal, Mujral, Chahaliya, Vyas, (RBD, Publishing House, Jaipur)</li> <li>• Corporate Accounting- Jain, Khandelwal, Pareek - (Ajmera Book Company, Jaipur)</li> <li>• Advanced Accountancy – R.L. Gupta</li> <li>• Advanced Accountancy – Shukla Grewal</li> <li>• Advanced Accountancy– S.N. Maheshwari</li> <li>• Advanced Accountancy – Jain, Narang.</li> <li>• Advanced Accountancy– Tulsian P.C. (Tata MC Graw Hill Pub. Co.)</li> <li>• नैगम लेखांकन– रंगा, बंसल, मुजराल, व्यास, ग्रोवर, (आर.बी.डी. पब्लिशिंग हाउस, जयपुर)</li> <li>• नैगम लेखांकन– जैन, खण्डेलवाल, पारीक (अजमेरा बुक कम्पनी, जयपुर)</li> </ul>

**BAD5.5DCCT52: Insurance**  
**(Business Administration Group)**

**Objectives:**

To provide students with a foundational understanding of the meaning, types, and functions of insurance, and its development, with a focus on its role in the Indian economy. To explain the role of insurance as a risk control mechanism, the classification of risks, and the concepts of reinsurance and double insurance. To introduce the basic elements of life insurance, including the life insurance contract, policy processes, premium calculation, and various types of life insurance plans. To provide insight into different types of general insurance, including fire, marine, and other non-life insurances, with an understanding of policies, premium determination, and claim procedures. To explore the organizational structure and functioning of the Life Insurance Corporation (LIC) of India, the role of LIC agents, and the impact of privatization on the life insurance sector.

**Course Outcomes:**

The successful completion of this course shall enable the learner:

Define and Explain the meaning, origin, and development of insurance, along with its types, functions, and importance in the Indian economic landscape. Describe Risk Management: Identify and classify various types of risks and understand how insurance serves as a risk control device, including the roles of reinsurance and double insurance. Analyze Life Insurance Contracts: Understand and explain the elements of life insurance contracts, from proposal to policy, including policy conditions, renewals, loans, and surrender options. Calculate Life Insurance Premiums: Apply knowledge of premium calculation using mortality tables and explain the use of these calculations in real-world scenarios. Identify and Differentiate Insurance Plans: Compare various life insurance plans, such as endowment and whole life policies, and understand group insurance and salary-saving schemes. Examine General Insurance Types: Describe the structure and features of fire, marine, burglary, accident, crop, and livestock insurance, including policy types and claim settlement processes. Understand LIC and Privatization: Explain the organizational structure of the LIC, the role of LIC agents, and discuss the effects of privatization in India's life insurance sector.

**Contents**

Unit I

Meaning, function types, origin and development of Insurance; Role of Insurance in the Indian Economy. Basic principles of Insurance. Insurance as a risk control device and risks classification; re-insurance and double Insurance.

Unit II

Basic elements of Life Insurance: Life Insurance contract. Procedure of Life Insurance (from proposal to policy, life policy conditions, renewals, loans, surrendering, nomination and transfer etc.). Life Insurance premium calculation and mortality tables.

Unit III

Some important plans of assurance – Endowment, whole Life non-medical policies, group insurance and salary saving scheme. Settlement of claims under assurance.

Unit IV

Types of general Insurance:

- (i) Fire Insurance: Scope, types of policies, Premium fixation, standard fire insurance policy, claims settlement procedure.
- (ii) Marine Insurance-Scope, Types of policies implied warranties, Standard Marine Policy, Claim Settlement Procedure.
- (iii) Other kinds of Insurance; Burglary, accident Crop & livestock insurance. (only elementary knowledge is required)

## Unit V

Organisational structure of L.I.C., L.I.C. Agents. Privatization of Life insurance in India.

### Readings:

- आर.सी. अग्रवाल एवं एन.एस कोठारी – बीमा
- महानायण मिश्रा – बीमा सिद्धान्त एवं व्यवहार
- बी.एल. पोरवाल – बीमा
- डॉ. आर. के बजाज— बीमा के तत्व
- डॉ. आर. एल नौलखा – बीमा के तत्व
- प्रो. जी. एस. सुधा – बीमा
- जे.पी. सिंघल – बीमा
- A.N. Agrawala: Insurance in India.
- W.A. Dinsdal & D.C. MC Muride - Elements of Insurance
- Anil Kothari & Joshi Jain: fundamental of Insurance
- R.S. Sharma-Insurance - Principle of Practice.

<p align="center"><b>EFM5.5DCCT52: Business Budgeting</b> <b>(Economic Administration and Financial Management Group)</b></p>
<p><u>Objectives:</u> The Business Budgeting course aims to provide students with a comprehensive understanding of the concepts, objectives, and processes of business budgeting and budgetary control. It covers various types of budgets, including fixed, flexible, and master budgets, as well as specific budgets for sales, production, materials, labor, and overheads. The course also emphasizes cash budgeting, business forecasting, and performance budgeting. Additionally, it introduces standard costing, variance analysis, and risk analysis in capital budgeting.</p>
<p><u>Course Outcomes:</u> The successful completion of this course shall enable the learner: To understand the principles and objectives of business budgeting, prepare and analyze various types of budgets, and implement effective budgetary control systems. They will be equipped to conduct cash budgeting, utilize business forecasting techniques, and apply performance budgeting in practice. Students will also be capable of performing standard costing and variance analysis and evaluating risk in capital budgeting using various techniques.</p>
<p align="center"><b>Contents</b></p> <p align="center">Unit I</p> <p>Business Budgets and Budgeting: Meaning, Nature, Objectives, advantages and limitations of budgets and budgeting, Budget terminology, Preparation of budgets, budget co-ordination. Essentials of an effective Budgeting. Analysis of the current budget of the Govt. of Rajasthan.</p> <p align="center">Unit II</p> <p>Types of Budgets: Fixed and Flexible Budget, Master Budget, Sales Budget, Production Budget, Cost of Production Budget, Direct Material Budget, Direct Labour Budget and Overhead Budget.</p> <p align="center">Unit III</p> <p>Cash Budgeting: Meaning, Importance and Forms of Cash Budget, Preparation of Cash Budget, Methods of Cash Budget, Forecasting. Business Forecasting: Meaning, Theories, Importance and limitation of business forecasting. Techniques and tools of business forecasting.</p> <p align="center">Unit IV</p> <p>Budgetary Control: Meaning, Characteristics, Objects and benefits of budgetary control. Zero-Base Budgeting: Its theory and practice with special reference to India. Performance Budgeting: Meaning, Nature, Importance of Performance budgeting with special reference to India, Steps in the preparation of Performance Budgets.</p> <p align="center">Unit V</p> <p>Standard Costing: Concepts, Significance and Limitation, Analysis of Variance (Material, Labour, overhead and sales). Risk Analysis in Capital Budgeting: Risk, Definition and Concepts, Risk Evaluation Approaches- General Techniques and Quantitative Techniques.</p>
<p><u>Readings:</u></p> <ul style="list-style-type: none"> <li>• Archar: Business Finance, Theory &amp; Management.</li> <li>• Batty: Corporate Planning &amp; Budgetary Control.</li> <li>• Buranek William: Analysis for Financial Decision.</li> <li>• Dykeman-F.X.: Financial Reporting system and Techniques.</li> <li>• Harold &amp; Seymour: The capital Budgeting Decision.</li> <li>• Hartely: W.C.F. Cash Planning, forecasting &amp; Control.</li> <li>• Bill R.W. Cash Management Techniques.</li> <li>• Mac Alpaing T.S.: The Basic Arts of Budgeting.</li> <li>• अग्रवाल ए विजय, सुरोलिया, व्यवसायिक बजटन (रमेश बुक डिपो, जयपुर )</li> </ul>

**TTM5.5DCCT52: Tourism Marketing  
(Tourism and Travel Management Group)**

**Objectives:**

To introduce students to the fundamental principles of tourism marketing, emphasizing the unique aspects that distinguish it from general marketing practices. To study the factors influencing tourist behavior, motivations, preferences, and the role of culture and psychology in shaping travel decisions. To analyze tourism products, branding, and the elements that contribute to creating memorable tourism experiences and destination identities. To equip students with strategic marketing skills and knowledge of digital tools used in tourism marketing, including social media, SEO, content marketing, and CRM. To discuss sustainable tourism marketing practices and examine future trends, including crisis management and the impact of global challenges on tourism.

**Course Outcomes:**

The successful completion of this course shall enable the learner:

Define and Discuss Tourism Marketing Concepts: Articulate the definitions, scope, and importance of tourism marketing, including its role in enhancing the value of tourism products and services. Analyze Tourist Consumer Behavior: Evaluate factors that influence travel decisions, preferences, and motivations, and apply segmentation, targeting, and positioning strategies in tourism. Develop and Assess Tourism Products and Branding Strategies: Identify the characteristics of tourism products, design tourism experiences, and develop destination branding strategies. Apply Digital Marketing Techniques in Tourism: Utilize key digital marketing strategies, such as social media, SEO, and mobile marketing, to engage customers and manage relationships effectively within the tourism context. Implement Sustainable Marketing Practices: Advocate for sustainable and responsible tourism marketing, adapt marketing strategies to align with current trends, and apply crisis management skills in response to industry disruptions.

**Contents**

Unit I

Introduction to Tourism Marketing. Definition and Scope of Tourism Marketing. Differences between Tourism Marketing and General Marketing. Importance of Marketing in the Tourism Industry. Core Concepts: Needs, Wants, Demand, Products, Services, Value, and Satisfaction. Trends and Emerging Issues in Tourism Marketing.

Unit II

Understanding the Tourism Consumer. Consumer Behavior in Tourism: Factors Influencing Travel Decisions. Tourist Motivations, Preferences, and Perceptions. Segmentation, Targeting, and Positioning in Tourism. Customer Journey Mapping in Tourism. Role of Culture and Psychology in Shaping Travel Preferences.

Unit III

Tourism Product and Branding. Tourism Product Concept and Characteristics. Designing Tourism Experiences. Destination Branding and Identity. The Role of Service Quality and Satisfaction in Tourism. Case Studies: Successful Tourism Branding and Destinations.

Unit IV

Marketing Strategies and Digital Tourism Marketing. Tourism Marketing Mix: Product, Price, Place, Promotion, People, Process, and Physical Evidence. Digital Marketing Strategies: Social Media, SEO, Content Marketing, and Mobile Marketing. Role of Technology in Tourism (e.g., AI, VR, AR). Customer Relationship Management in Tourism. Marketing Metrics and Evaluation for Tourism Campaigns.

Unit V

Sustainable Tourism Marketing and Future Trends. Sustainable and Responsible Tourism Marketing Practices. Marketing for Ecotourism and Community-Based Tourism. Trends Shaping the Future of Tourism Marketing (e.g., Gen Z Travelers, Health & Wellness, Cultural Sensitivity).

Crisis Management and Marketing in Tourism (e.g., Pandemics, Natural Disasters). Case Studies on Sustainable Tourism Initiatives.

Readings:

- Marketing for Hospitality and Tourism; Philip Kotler, John T. Bowen, James Makens, Seyhmus Baloglu; Pearson; 7th Edition; 2020
- Tourism Marketing; Manjula Chaudhary; Oxford University Press; 1st Edition; 2018
- Strategic Marketing in Tourism Services; Rodoula H. Tsiotsou, Ronald E. Goldsmith; Emerald Group Publishing; 1st Edition; 2012
- Handbook of Research on Digital Marketing Innovations in Social Entrepreneurship and Solidarity Economics; Jose Luis Martinez and Ted Rogers; IGI Global; 1st Edition; 2021
- Tourism and Hospitality Marketing: A Global Perspective; Simon Hudson and Louise Hudson; Sage Publications; 1st Edition; 2017
- Digital Marketing for Tourism, Hospitality & Airline Management; Simona Gentile-Lüdecke, Stephan M. Lüdecke; Springer; 1st Edition; 2020
- The Routledge Handbook of Tourism Marketing; Scott McCabe; Routledge; 1st Edition; 2014
- Responsible Tourism: Using Tourism for Sustainable Development; Harold Goodwin; Goodfellow Publishers; 2nd Edition; 2016
- Consumer Behaviour in Tourism; John Swarbrooke and Susan Horner; Routledge; 3rd Edition; 2016
- Tourism Marketing for Cities and Towns; Bonita Kolb; Routledge; 2nd Edition; 2016

<p><b>Paper V</b> <b>(Vocational Computer Application Group)</b></p>
<p>Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.</p>

## Semester VI: Special Elective Compulsory Course

<b>IPR5.5SECP61: Intellectual Property Rights and Development</b>	
<b>Objectives:</b>	To explore the characteristics of knowledge, its role in economic growth, and the economic principles that govern its creation, dissemination, and appropriation. To introduce students to the different forms of intellectual property rights (IPRs), their historical development, and the mechanisms used to protect innovations and creative works. To examine the evolution of intellectual property statutes, from early legal frameworks to international treaties such as the TRIPs Agreement, and the impact of global IP harmonization. To provide a foundational understanding of India's Patent Acts and subsequent amendments, particularly in relation to discoveries and innovations. To understand the role of IPRs in technology transfer, benefit-sharing, and the protection of indigenous knowledge, as well as practical steps for patent filing in India.
<b>Course Outcomes:</b>	The successful completion of this course shall enable the learner: Explain the Economic Role of Knowledge and IPR: Describe the characteristics of knowledge, its economic implications, and the role of IPR in incentivizing and protecting innovation and creativity. Identify Different Forms of IPR: Distinguish between patents, copyrights, trademarks, industrial designs, and understand their application in protecting intellectual property. Analyze Historical and International IP Frameworks: Assess the evolution of intellectual property statutes globally, including key treaties and agreements, and discuss their impact on IPR harmonization and extension. Interpret Indian Patent Legislation: Outline the basics of the Indian Patent Act and its amendments, distinguishing between discovery and innovation within the Indian legal context. Apply IPR Knowledge Practically: Demonstrate understanding of the IPR process in India, including patent filing, technology transfer, and the ethical and legal considerations for indigenous knowledge and benefit-sharing.
<b>Contents</b>	
Unit I	
Knowledge – characteristics and role in economic growth, Tacit and codified knowledge, Knowledge as public good and 'market failure', Market for knowledge, Incentives for creation of new knowledge, Appropriation of knowledge: knowledge monopoly and its consequences.	
Unit II	
Pre-IPR system of protection: Secrecy/Trade guilds/Cartels. Basic forms of IPRs: Patent, copyright, trademark, industrial design.	
Unit III	
Evolution of IP Statutes: English Statute of Monopolies (1624); United States Patent Act (1836), Paris Convention, Berne Convention, Rome convention. WTO Framework and the TRIPs Agreement, Unification of IP rights, Extension of protectable subject matter, New forms of IPRs, Role of Patent. Cooperation Treaty	
Unit IV	
Distinction between discovery and innovation. Basics of the Patent Act of India 1911 and the Indian Patent Act of 1970. Patent Amendment Act (2005)	
Unit V	
IP rights in India and progressive harmonization with International standards. IPRs and technology transfer. IPR and Benefit sharing, Indigenous knowledge and its appropriation. Procedure of Filing Patents in India.	
<b>Readings:</b>	<ul style="list-style-type: none"> <li>• Bare Acts</li> <li>• Ramakrishna B &amp; Anil Kumar H.S, Fundamentals of Intellectual Property Rights: For</li> </ul>



Students, Industrialist and Patent Lawyers, Notion Press; 1st edition

- E. T. Lokganathan E T Lokganathan, Intellectual Property Rights (Iprs): Trips Agreement and Indian Laws: TRIPS Agreement & Indian Laws, Ingram short title
- B.L. Wadehra, Law Relating To Intellectual Property, 2011, Universal Law Publishing - An imprint of LexisNexis; Fifth edition (2016)
- Choudhuri, S. (2003). The WTO and India's Pharmaceutical Industry. Oxford University Press: New Delhi.
- Watal, Jayshree (2001). Intellectual Property Rights in the WTO and Developing Countries. Oxford University Press: New Delhi.
- Cottier, Thomas and Mavroidis, C. Petros (2003). Intellectual Property: Trade, Competition, and Sustainable Development. World Trade Forum, Volume 3. The University of Michigan Press
- Intellectual Property: A Very Short Introduction; Siva Vaidhyanathan; Oxford University Press; 1st Edition; 2008
- Intellectual Property: Patents, Trademarks, and Copyright in a Nutshell; Arthur R. Miller, Michael H. Davis; West Academic Publishing; 4th Edition; 2022
- Intellectual Property Law: Text, Cases, and Materials; Amanda Reid, Peter Goodhart; Oxford University Press; 2nd Edition; 2017
- Handbook of Intellectual Property and Innovation; Shubha Ghosh; Edward Elgar Publishing; 1st Edition; 2019

## Semester VI: Discipline Centric Courses

<b>AST5.5DCCT62: Goods and Service Tax &amp; Custom Duty (Accountancy and Business Statistics Group)</b>	
<u><b>Objectives:</b></u>	To help students acquire the basic knowledge of Indirect taxation, GST, CGST, SGST, IGST, Levy and collection of GST and Registration of GST. To enable the students to discuss the concept of Supply along with the rules related to time, place and value of supply. To enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit. To enable the students analyze the persons liable for registration and the persons not required to obtain registration under the GST law. To impart the basic knowledge of Custom Duty Act.
<u><b>Course Outcomes:</b></u>	The successful completion of this course shall enable the learner: To explain the various terms related to Goods and Service tax (GST). Students will understand the time, place and value of supply. Furthermore students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit. Students would analyze whether a person is required to obtain registration under GST law. Students will be familiarized with the Custom Duty Act.
<b>Contents</b>	
Unit I	
CGST/SGST: Introduction and definitions under central goods and service Tax Act, 2017 and State Goods and Service Tax Act 2017. Meaning and scope of supply, levy and collection of tax.	
Unit II	
CGST/SGST: Time and value of supply of goods and services, Input Tax credit, Registration under CGST/SGST Act, filing of returns and assessment, payment of tax including payment of tax on reverse charge basis. Refund under the Act.	
Unit III	
CGST/SGST: Accounts and Records. Composition Scheme, Job work and its Procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions of GST.	
Unit IV	
IGST: Introduction to Integrated Goods and Service Tax (IGST) and Definitions, Levy and collection of tax and Exemption from Tax, Place of Supply of Goods and Services, Determination of Nature of Supply and zero rated supply.	
Unit V	
Custom Act 1962:- Introduction and definitions, Provisions relating to prohibition of Import and Export of Goods, Custom Duty Authorities and their Powers, Penalties and Prosecutions, Baggage, Appeals and Revision, Procedure for import and Export, Tax Liability and Valuation of Goods, Computation of Custom Duty.	
<u><b>Readings:</b></u>	<ul style="list-style-type: none"> <li>• Goods and Service Tax &amp; Custom Duty – P.C. Publication, Bansal, Choudhary, Joshi (Choudhary Parkashan, Jaipur)</li> <li>• Goods and Service Tax &amp; Custom Duty – Ranga, Vyas, Mujral, Kukkar (RBD, Publishing House, Jaipur)</li> <li>• Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi.</li> <li>• Goel Pankaj: GST Ready Reckoner, Reference (2017) Commercial Law Publisher (India) Pvt. Ltd.</li> <li>• वस्तु एवं सेवा कर तथा सीमा शुल्क – चौधरी, बंसल, चौधरी, जोशी ( पी.सी.पब्लिकेशन्स, जयपुर)</li> <li>• वस्तु एवं सेवा कर तथा सीमा शुल्क – रंगा, व्यास, मुजराल, कौशिक (आर.बी.डी. पब्लिशिंग हाउस, जयपुर)</li> </ul>

<b>BAD5.5DCCT62: Industrial Law (Business Administration Group)</b>	
<p><b>Objectives:</b></p> <p>To understand the key provisions and objectives of various industrial laws: Provide students with comprehensive knowledge about major industrial laws such as The Factories Act, Industrial Disputes Act, and others, focusing on their purpose, implementation, and impact on employees and employers. To analyze the legal framework governing industrial relations: Equip students with the ability to interpret and apply legal provisions relating to industrial disputes, wages, compensation, welfare, and trade unions in the industrial sector. To understand the rights and obligations of both employers and employees: Explore the rights, duties, and responsibilities of industrial workers, including the role of the state and legal institutions in ensuring compliance with labor laws. To develop a critical understanding of welfare schemes and employee benefits: Help students understand the various welfare schemes, pension plans, provident fund provisions, and compensation rights, fostering a holistic approach to industrial labor relations. To familiarize students with dispute resolution mechanisms in industrial settings: Teach students how industrial disputes are handled legally, and the role of arbitration, mediation, and statutory bodies in resolving conflicts.</p>	
<p><b>Course Outcomes:</b></p> <p>The successful completion of this course shall enable the learner:</p> <p>Demonstrate knowledge of key industrial laws: Gain an in-depth understanding of the provisions and legal frameworks of acts such as The Factories Act, Industrial Disputes Act, and others, and their practical applications in industry. Interpret and apply legal provisions in real-world scenarios: Develop the ability to analyze and apply relevant industrial laws to practical issues and case studies in industrial settings. Evaluate the rights and responsibilities of employees and employers: Assess and differentiate the legal rights, duties, and responsibilities of workers and employers in various industrial situations. Propose solutions to industrial disputes: Analyze industrial disputes and suggest legal resolutions through negotiation, conciliation, and understanding of legal remedies provided by the Industrial Disputes Act. Assess the impact of industrial laws on employee welfare and benefits: Critically evaluate how labor laws like the Payment of Bonus Act, Employees Provident Fund Act, and Workmen's Compensation Act contribute to employee welfare and industrial harmony. Understand the function of trade unions and labor organizations: Gain insights into the role of trade unions, and understand how industrial laws govern union activities, negotiations, and employer-employee relationships.</p>	
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> <p>The Factories Act, 1948</p> <p style="text-align: center;">Unit II</p> <p>The Industrial Disputes Act, 1947. The Payment of wages Act, 1936</p> <p style="text-align: center;">Unit III</p> <p>Employees State Insurance Act, 1926. The Payment of Bonus Act, 1965. The Employees Provident Funds and Miscellaneous Provisions Act, 1952</p> <p style="text-align: center;">Unit IV</p> <p>The Workmen's Compensation Act, 1923. The Minimum Wages Act, 1948. Family Pension Fund Act, 1952.</p> <p style="text-align: center;">Unit V</p> <p>The Indian Trade Union Act, 1926. Payment of Gratuity Act, 1972</p>	
<p><b>Readings:</b></p> <ul style="list-style-type: none"> <li>• औद्योगिकसन्धियम-आर. एल. नौलखा (RBD Publication)</li> <li>• औद्योगिकविधि –डॉ. अशोक शर्मा (ABC Publication)</li> <li>• Industrial Law - Vyas Somani &amp; Mishra ¼RBD Publication½</li> <li>• Industrial Relation and Labour Law - O.P. Gupta</li> </ul>	

- Industrial Relation and Labour Laws - Srivastava S.C.
- Stanton W.J. - Fundamentals of Marketing
- Industrial Law - Chawala R.C. Garge kc

<b>EFM5.5DCCT62: International Trade</b> <b>(Economic Administration and Financial Management Group)</b>	
<b>Objectives:</b> The International Trade course aims to provide students with a comprehensive understanding of the concepts, importance, and challenges of international trade. It covers the differences between international and inter-regional trade, issues in international trade, and the procedures and instruments of international payments, including documentary credits. The course also explores the World Trade Organization (WTO), its history, objectives, functions, and its impact on global trade regulations. Additionally, it addresses the balance of payments, UNCTAD, EXIM Bank, ECGC of India, terms of trade, and the regulation of international trade including free trade versus protectionism, foreign aid to India, and future prospects.	
<b>Course Outcomes:</b> The successful completion of this course shall enable the learner: To understand the significance and complexities of international trade, differentiate between international and inter-regional trade, and analyze issues related to international trade. They will be familiar with documentary credits and instruments of international payments. Students will comprehend the structure and functions of the WTO and its agreements such as GATT, GATS, TRIPs, and TRIMs, and their implications for India. They will understand the concepts of balance of payments, balance of trade, and measures to correct disequilibrium. Additionally, students will gain insights into foreign exchange rates, exchange controls, the role of FEMA and RBI in India's foreign exchange system, and the impact of foreign aid on India's economy.	
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> International Trade: Meaning, Need and Importance, International Trade v/s Inter-Regional Trade, Problems of International Trade. Documentary Credit and its procedure, Instruments of International Payments. <p style="text-align: center;">Unit II</p> World Trade Organisation: GATT, Uruguay Round, World Trade Organization and its Objectives, Functions, Organisational Structure, Advantages and Disadvantages. GATS, TRIPs, TRIMs and Patents, WTO and India. <p style="text-align: center;">Unit III</p> Balance of Payments: Concept, Importance, Causes of Disequilibrium and Measures for Correction, Balance of Trade and Balance of Payments, UNCTAD, EXIM Bank of India, ECGC of India. <p style="text-align: center;">Unit IV</p> Regulation of International Trade: Gains from International Trade, Terms of Trade, Free Trade v/s Protection, Foreign Aid to India, China Plus One Strategy: Opportunity for India. <p style="text-align: center;">Unit V</p> Foreign Exchange: Meaning, Types, Importance and Determination of Foreign Exchange Rate, Exchange Control: Meaning, Objectives and Methods, Exchange Control in India, Role of FEMA and RBI in Foreign Exchange System.	
<b>Readings:</b> <ul style="list-style-type: none"> <li>• Barla, Agarwal - International Economics.</li> <li>• Ray, Kundu: International Economics.</li> <li>• Mathur S.K.: International Trade &amp; Finance</li> <li>• Bare Act - The FEMA Act. 1999</li> <li>• Ramappa P- Intellectual Property Rights Under WTO</li> <li>• एम डी अग्रवाल, गोपाल सिंह, ओ पी गुप्ता – अन्तराष्ट्रीय व्यापार एवं वित्त – अजमेरा बुक कंपनी, जयपुर</li> <li>• वैश्य, सिंह – अन्तराष्ट्रीय अर्थशास्त्र</li> </ul>	

<b>TTM5.5DCCT62: Entrepreneurship Development (Tourism and Travel Management Group)</b>
<p><b>Objectives:</b></p> <p>To introduce students to the fundamentals of entrepreneurship, including its definition, evolution, and the role it plays in economic development. To develop an entrepreneurial mindset in students by focusing on the qualities, characteristics, and motivations of successful entrepreneurs, and by exploring the challenges they face. To enhance students' skills in identifying, evaluating, and exploiting business opportunities through market research, innovation, and strategic planning. To provide students with knowledge of the financial management aspects of entrepreneurship, including funding sources, financial planning, and risk management. To equip students with practical marketing strategies to promote their ventures, including digital marketing, sales techniques, and customer relationship management. To familiarize students with the legal, ethical, and social aspects of entrepreneurship, including business structures, intellectual property, and corporate social responsibility. To foster an understanding of social entrepreneurship, and the role entrepreneurs play in addressing social challenges through innovative business solutions.</p>
<p><b>Course Outcomes:</b></p> <p>The successful completion of this course shall enable the learner:</p> <p>Demonstrate an understanding of entrepreneurship and its significance in the modern economy, explaining the evolution and characteristics of entrepreneurship and identifying different types of entrepreneurs. Cultivate an entrepreneurial mindset by applying creativity, innovation, and risk-taking principles to entrepreneurial ventures and identifying motivational drivers behind entrepreneurial success. Identify viable business opportunities using market research tools, feasibility analysis, and by recognizing the role of technology and trends in shaping these opportunities. Create and validate business ideas by applying techniques of idea generation, prototyping, and strategic planning, while developing a comprehensive business plan that includes SWOT and PESTLE analysis. Understand and apply financial management practices by identifying various funding sources for entrepreneurial ventures and implementing financial planning, cash flow management, and profitability analysis techniques. Design and implement effective marketing strategies for startups, including market segmentation, digital marketing, and building customer loyalty, as well as expanding businesses through e-commerce and international markets. Navigate the legal and ethical landscapes of entrepreneurship, understanding business structures, intellectual property, and legal agreements, and making informed decisions based on CSR, sustainability, and ethical considerations. Understand the role of social entrepreneurship in addressing societal issues, and be able to apply these concepts to create businesses that have a social impact.</p>
<p style="text-align: center;"><b>Contents</b></p> <p style="text-align: center;">Unit I</p> <p>Introduction to Entrepreneurship. Understanding Entrepreneurship: Definition, Importance, and Evolution of Entrepreneurship. Characteristics and Qualities of an Entrepreneur. Types of Entrepreneurs (Innovative, Imitative, Fabian, and Drone). Role of Entrepreneurs in Economic Development. Entrepreneurial Mindset: Innovation, Creativity, and Risk-taking in Entrepreneurship. Entrepreneurial Motivation. Overcoming Challenges in Entrepreneurship. Social Entrepreneurship: Concept and Role in Society. Case Studies of Social Enterprises</p> <p style="text-align: center;">Unit II</p> <p>The Entrepreneurial Process. Opportunity Identification: Techniques for Recognizing and Evaluating Business Opportunities. Market Research and Feasibility Analysis. Role of Technology and Trends in Shaping Opportunities. Idea Generation and Innovation: Techniques for Generating Business Ideas. Innovation and its Role in Business Growth. Idea Validation and Prototyping. Business Planning: Business Plan Structure and Components. Importance of</p>

Strategic Planning. SWOT and PESTLE Analysis in Business Planning.

#### Unit III

Financial Management for Entrepreneurs. Sources of Capital: Bootstrapping, Venture Capital, Angel Investors, Crowdfunding. Government Grants and Subsidies for Entrepreneurs. Financial Planning: Preparing Budgets and Forecasting. Cash Flow Management. Profitability and Break-even Analysis. Financial Instruments and Risks: Managing Risks in Entrepreneurship. Insurance, Hedging, and Diversification. Financial Statements and Metrics.

#### Unit IV

Marketing for Entrepreneurs. Marketing Strategies: Market Segmentation, Targeting, and Positioning. Branding and Customer Acquisition. Digital Marketing and Social Media for Entrepreneurs. Sales Techniques and Customer Relationship Management: Sales Strategies for Startups. Building and Maintaining Customer Loyalty. Networking and Leveraging Word-of-Mouth Marketing. E-Commerce and Global Expansion: Leveraging Technology for Scaling the Business. Entering International Markets and Overcoming Barriers.

#### Unit V

Legal, Ethical, and Social Aspects of Entrepreneurship. Legal Framework for Entrepreneurs: Business Structures (Sole Proprietorship, Partnership, Corporation) Intellectual Property Rights (Patents, Trademarks, Copyrights) Contracts and Agreements in Entrepreneurship. Ethical Issues in Entrepreneurship: Corporate Social Responsibility (CSR). Ethical Dilemmas and Decision-making. Sustainability in Business Practices. Government Policies and Support for Entrepreneurs: Government Schemes for Startups. Role of Incubators and Accelerators. Legal and Regulatory Frameworks for Entrepreneurs

#### Readings:

- Bholanath Dutta (2010) Entrepreneurship Management, - Text and Cases, Excel Books
- Vasant Desai, (2010) Fundamental of Entrepreneurship and Small & business Management, Himalya Publishing house
- Renu Arora, SK Sood, (2010) Entrepreneurship Development, Kalyani Publishers
- Lal, Sahai (2010) Entrepreneurship, 2nd Edition, Excel Books
- Entrepreneurship: Theory, Process, Practice; Donald F. Kuratko; Cengage Learning; 10th Edition; 2020
- Entrepreneurship: A Small Business Approach; Jeffrey A. Timmons, Stephen Spinelli; McGraw-Hill Education; 2nd Edition; 2008
- The Entrepreneur's Guide to Financial Statements; David Worrell; Entrepreneur Press; 1st Edition; 2017
- Social Entrepreneurship: What Everyone Needs to Know; David Bornstein, Susan Davis; Oxford University Press; 1st Edition; 2010
- Financial Management for Entrepreneurs; H. Kent Baker, Gerald S. Martin; Wiley; 1st Edition; 2018
- Ethics and the Entrepreneur; Mark D. White; Routledge; 1st Edition; 2015
- Entrepreneurship: A Global Perspective; Shankar Ganesan, Anjali Bansal; Pearson; 1st Edition; 2019
- The Art of Social Enterprise: Business as a Force for Good; Carl Frankel, Allen Bromberger; Berrett-Koehler Publishers; 1st Edition; 2014

<p><b>Paper VI</b> <b>(Vocational Computer Application Group)</b></p>
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<p>Common Course Content for all Undergraduate Academic Programs offering Computer Vocational Application Group.</p>
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