

# **PROGRAMME PROJECT REPORT (P.P.R)**

## **Bachelor of Commerce (B.Com) Distance Mode Programme**

### **1. Jamia Millia Islamia.**

Jamia Millia Islamia, a Public Central University; has been established in 1920, originally at Aligarh in United Provinces which in 1925 initially moved to Karol Bagh, Delhi and later built up in Jamia Nagar. In 1988, it became the Central University by an Act of Parliament since then it is expanding in different directions achieving the new dimensions.

The University is the result of the tireless efforts of its founders, such as Shaikhul Hind Maulana Mahmud Hasan, Maulana Muhammad Ali Jauhar, Hakim Ajmal Khan, Dr. Mukhtar Ahmad Ansari, Jenab Abdul Majeed Khwaja and Dr. Zakir Husain. It symbolizes the unflinching and resolute commitment of these great visionaries in bringing about socio- economic transformation of common masses in general and Muslims in particular through the vehicle of education. The distinct identity of Jamia Millia Islamia has been eloquently explicated by Dr. Zakir Husain Sahib.

Jamia Millia Islamia is basically originated as the movement of a struggle for education and cultural renaissance against the colonial regime and evolves a national culture for common Indian. It's foundation is to promote patriotism and national integration among Indians, who will be proud to take part in the future progress of India, which will play its part in the comity of nations for peace and development and to prepare the children of masses in general and Muslims in particular to be the masters of the future in different subjects/disciplines of their choice.

The mission of the founding fathers of this great institution should not only serve as a beacon light for all the stakeholders, but should also inspire all in making this university as one of the premier institutions of higher learning in the world. It should attain distinction in providing cutting edge learning experience, internationally benchmarked education, intellectual freedom and critical research opportunities in frontier areas of contemporary concern.

Today, Jamia Millia Islamia is an "A" grade Central University accredited by NAAC and is an ensemble of a multi layered educational system which covers all aspects of schooling, under-graduate and postgraduate education.

The University recognizes that teaching and research are complementary activities that can advance its long-term interest. It has Natural Sciences, Social Sciences, Engineering & Technology, Education, Humanities & Languages, Architecture & Ekistics, Fine Arts, Law and Dentistry Faculties. Also, it has a well-known AJK Mass Communication Research Centre. Jamia has over thirty research centres that have given it an edge in terms of critical research in various areas. Some of these are Centre for Peace and Conflict Resolution; Academy of International Studies; Centre for Culture, Media and Governance; Centre for Dalit and Minorities Studies; Centre for Nano sciences and Nanotechnology; FTK Centre for Information Technology; Centre for Management Studies; Dr. K.R. Narayanan Centre for Dalit & Minority Studies; Centre for West Asian Studies; Centre for Physiotherapy & Rehabilitation Sciences; Centre for Theoretical Physics and Centre for Interdisciplinary Research in Basic Sciences. Jamia Millia Islamia conducts entrance tests for admission to Undergraduate, Postgraduate, M.Phil. and Ph.D. as well as Diploma and Certificate Programmes.

Jamia Millia Islamia continues to cater to the interests of students from all communities, but also aims to meet the particular needs of the disadvantaged sections of the Muslim society. True to the legacy of its founders, it continues to support measures for affirmative action and foster the goals of building a secular and modern system of integrated education. Thus, Jamia is constantly learning from its history to negotiate the new and emerging challenges facing a nation of the 21<sup>st</sup> Century.

## **2. Centre For Distance and Open Learning.**

The Centre for Distance and Open Learning started in Jamia Millia Islamia with the assistance of Distance Education Council in September 2002. The Centre started functioning in the session 2003; it got recognized by UGC-DEC and approved by Ministry of Human Resource Development, Govt. of India in 2009.

Our mission is to develop professionals of excellent competence in the field of Education, Management, Humanities and Social Sciences with a humanitarian approach capable of bearing the responsibility of building a better society and the nation at large. We promote and impart educational facilities to everyone irrespective of their age. We also enable adults to enrich their knowledge and improve their professional qualifications.

## **3. Introduction of Programme**

Bachelor of Commerce (B.Com) Programme fulfils the mission of CDOL, Jamia Millia Islamia i.e. to serve the marginalized section of the society across India by providing educational opportunity at the learners' doorstep to get a profession degree in Business and Commerce. This programme is a judicious mix of both theoretical and practical courses throughout the academic years to prepare and strengthen the professional in the field of Commerce. Its main thrust is to prepare competent manager, entrepreneur. The three years B.Com distance mode programme is designed and developed in accordance with the DEB/UGC/JMI guidelines for both working and fresh 10+2 certificate holders. Who wish to enhance their professional qualification to broaden their job opportunities?

## **4. Objectives of the Programme.**

The programme aims to achieve the following objectives:

To provide an opportunity to get a B.Com degree to those who find it too difficult or even impossible to pursue regular B.Com course at a University either due to their job commitments or certain other circumstances.

To help the learners, study at their own pace, and from their own chosen place.

To provide adequate basic understanding about business and commerce among the students.

To develop skills in matters related to commerce.

To create an additional avenue of self-employment and also to benefit various financial/commercial/business institutions by providing them with suitable qualified persons.

To develop Information Technology skills in the students, which now a day is essential in business and commerce.

## **5. Procedures of Admission, Evaluation and other details.**

Admission to this programme is provided to the eligible candidates on first come first serve basis.

The B.Com programme delivery system includes the multi-media approach, i.e., Self-Learning Print Material, audio/video components, assignments, counseling sessions.

**Duration of Programme:**

The duration of the programme for successful completion is minimum three years and maximum six years.

**Lerner Support Centres:**

The programme is transacted through the CDOL, JMI approved Learner Support Centres across the country strictly as per the DEB/UGC norms and standard. All the Learner Support Centres where the programme is offered have qualified and trained counsellors and required staffs to facilitate learner centric qualitatif teaching learning's as per prescribed curriculum of the aforesaid programme.

**Counselling Sessions:**

Generally the counselling sessions will be held at the Lerner Support Centres during weekends. Within the general schedule of the programme, the coordinators at the study centres will decide on the coverage of these sessions. The Learner Support Centre coordinator will also provide the counselling schedule. The counselling sessions will include clarifications required in the print material and other related difficulties through active interaction with Learners. Attending counselling sessions is optional. Seven counselling sessions are organized in all theory courses separately. The counselling duration will be of 2 hours in each of the seven sessions.

**Evaluation System**

Assignments:

Assignments are the part of continuous evaluation system. The submission of assignments is compulsory. Assignments of a course carry about 30% weightage.

Annual Examinations:

Annual examinations are the major component of the evaluation system and it carries 70% weightage in a final result.

Generally the Learner Support Centres happens to be the examination centre but in some cases where examination centres are allotted at some other places/institutions by giving the prior information to the appearing students.

Examination date sheets (schedule which indicates the date and time of examination for each course) are sent to all the Learner Support Centres approximately 1 month in advance.

All the CDOL, JMI Learner Support Centres offering B.Com. (Distance Mode) programme have sufficient library resources for the distance learners.

The total cost of the programme is Rs. 21,600 (Twenty One Thousands Six Hundered) payable in three equal annual instalments in all the academic years of the programme.

Quality assurance mechanism and expected programme outcomes is analysed strictly on the DEB/UGC/JMI Parameters/guidelines by the CDOL, Jamia Millia Islamia annually. CDOL, JMI follows a two-step process for quality assurance:

A. University's Internal Quality Assurance Cell (IQAC)

B. Centre for internal quality assurance (CIQA)

The total enrolment in the academic year 2019-20 is 427.

## Brief Programme Structure

### 1<sup>st</sup> YEAR

S. No.	Course Code	Course Name	Credits	EVALUATION SCHEME		Total
				Assignment	Theory	
1.	B.Com-101	Money & Financial System	6	30	70	100
2.	B.Com-102	Financial Accounting	6	30	70	100
3.	B.Com-103	Company Law	6	30	70	100
4.	B.Com-104	Business Law	6	30	70	100
5.	B.Com-105	Business Economics	6	30	70	100
6.	B.Com-106	Principles of Business Management	6	30	70	100
Total			36	180	420	600

### 2<sup>nd</sup> YEAR

S. No.	Course Code	Course Name	Credits	EVALUATION SCHEME		Total
				Assignment	Theory	
1.	B.Com-201	Business Communication	6	30	70	100
2.	B.Com-202	Business Mathematics & Statistics	6	30	70	100
3.	B.Com-203	Corporate Accounts	6	30	70	100
4.	B.Com-204	Principles of Marketing	6	30	70	100
5.	B.Com-205	Information Technology in Business	6	30	70	100
6.	B.Com-206	Business Environment	6	30	70	100
Total			36	180	420	600

### 3<sup>rd</sup> YEAR

S. No.	Course Code	Course Name	Credits	EVALUATION SCHEME		Total
				Assignment	Theory	
1.	B.Com-301	Financial Management	6	30	70	100
2.	B.Com-302	Fundamentals of Entrepreneurship	6	30	70	100
3.	B.Com-303	Cost & Management Accounting	6	30	70	100
4.	B.Com-304	Income Tax	6	30	70	100
5.	B.Com-305	Auditing	6	30	70	100
6.	B.Com-306	Principles of Insurance	6	30	70	100
Total			36	180	420	600

## Detailed Programme Structure

B.COM. – 1st Year

### B.COM-101: MONEY AND FINANCIAL SYSTEM

#### Block 1: Monetary Theory

Unit 1 Money, Nature, Functions and Significance

Unit 2 Demand for and Supply of Money

Unit 3 Money and Prices

Unit 4 Inflation

#### Block 2 Banking Theory and Practice

Unit 5 Commercial Banking

Unit 6 Commercial Banking in India

Unit 7 Central Banking

Unit 8 Reserve Bank of India

Unit 9 Indian Money Market

#### Block 3 Non-Banking Financial Institutions in India

Unit 10 Non-Bank Financial Intermediation - An Overview

Unit 11 Term-Lending Financial Institutions - All India Level

Unit 12 Term-Lending Financial Institutions - State Level

Unit 13 Agricultural Finance in India

#### Block 4 International Financial System

Unit 14 International Financial System – An Introduction

Unit 15 International Monetary Fund

Unit 16 World Bank

### B.COM -102: FINANCIAL ACCOUNTING

#### Block 1 Accounting Fundamentals and Final Accounts

Unit 1 Basic Concepts of Accounting, Accounting Standard & IFRS

Unit 2 The Accounting Process

Unit 3 Cash Book and other Subsidiary Books

Unit 4 Concept relating to Final Accounts, Final Account-I and II

#### Block 2 Accounts from Incomplete Records

Unit 5 Self-Balancing System

Unit 6 Accounting from Incomplete Records-I

Unit 7 Accounting from Incomplete Records-II and III

#### Block 3 Accounts of Non-trading Concerns, Depreciation, Provisions and Reserves

Unit 8 Accounts of Non-trading Concerns - I

Unit 9 Accounts of Non-trading Concerns -II

Unit 10 Depreciation-I and II

#### Block 4 Branch and Departmental Accounts

Unit 11 Branch Accounts - I

Unit 12 Branch Accounts -II

Unit 13 Departmental Accounts

Block 5	Hire Purchase Accounts
Unit 14	Hire Purchase Accounts - I
Unit 15	Hire Purchase Accounts - II and III
Block 6	Partnership Accounts
Unit 16	General Introduction and Distribution of Profits
Unit 17	Admission of a Partner
Unit 18	Retirement of a Partner
Unit 19	Dissolution of a Partnership Firm

#### B. COM -103: COMPANY LAW

Block 1	Company and Its Formation
Unit 1	Nature and Types of Companies
Unit 2	Public and Private Company
Unit 3	Promoters
Unit 4	Formation of a Company
Block 2	Principal Documents
Unit 5	Memorandum of Association
Unit 6	Articles of Association
Unit 7	Prospectus
Block 3	Capital and Management
Unit 8	Share and Loan Capital
Unit 9	Allotment of Shares
Unit 10	Membership of a Company
Unit 11	Directors
Block 4	Meetings and Winding Up
Unit 12	Company Secretary
Unit 13	Meetings and Resolutions
Unit 14	Winding Up

#### B. COM -104: BUSINESS LAW

Block 1	General Law of Contracts I
Unit 1	Essentials of a Contract
Unit 2	Offer and Acceptance
Unit 3	Capacity of Parties
Unit 4	Free Consent
Block 2	General Law of Contract II
Unit 5	Consideration and Legality of Object
Unit 6	Void Agreements and Contingent Agreements
Unit 7	Performance and Discharge
Unit 8	Remedies for Breach and Quasi Contracts
Block 3	Specific Contracts
Unit 9	Indemnity and Guarantee
Unit 10	Bailment and Pledge
Unit 11	Contract of Agency

Unit 12	Carriage of Goods
Block 4	Partnership
Unit 13	Definition and Registration of Partnership
Unit 14	Rights, Duties and Liabilities of Partners
Unit 15	Limited Liability Partnership
Unit 16	Dissolution of Partnership Firms
Block 5	Sale of Goods
Unit 17	Nature of Contract of Sale
Unit 18	Conditions of Warranties.
Unit 19	Transfer of Ownership and Delivery
Unit 20	Rights of an Unpaid Seller

#### B. COM -105: BUSINESS ECONOMICS

Block 1	Fundamental Problems of Economic Systems and Basic Concepts
Unit 1	Fundamental Problems of Economic Systems
Unit 2	Basic Concepts
Unit 3	Economic Systems
Block 2	Consumer Behaviour and the Demand Theory
Unit 4	Law of Diminishing Marginal Utility and Equi-Marginal Utility
Unit 5	Indifference Curve Analysis
Unit 6	Consumer Demand
Unit 7	Elasticity of Demand
Block 3	Theory of Production
Unit 8	Production Function I
Unit 9	Production Function II
Unit 10	Law of Supply and Elasticity of Supply
Unit 11	Theory of Costs and Cost Curves
Block 4	Theory of Price
Unit 12	Equilibrium Concept and Conditions
Unit 13	Perfect Competition
Unit 14	Monopoly
Unit 15	Monopolistic Competition
Unit 16	Oligopoly
Block 5	Distribution of Income
Unit 17	Theory of Distribution
Unit 18	Distribution of Income I: Wages and Interest
Unit 19	Distribution of Income II: Rent and Profit
Unit 20	Inequality of Income

#### B. COM -106: PRINCIPLES OF BUSINESS MANAGEMENT

Block 1	Business and Management an Introduction
Unit 1	Nature and Scope of Business, Forms of Business Organisation
Unit 2	Nature and Scope of Management
Unit 3	Approaches to the Study of Management
Unit 4	Functions and Principles of Management

Block 2	Planning and Organizing
Unit 5	Fundamentals of Planning
Unit 6	Plans, Policies, Schedules and Procedures
Unit 7	Organizing: Basic Concepts
Unit 8	Departmentation and Forms of Authority Relationships
Unit 9	Delegation and Decentralization
Block 3	Staffing and Directing
Unit 10	Staffing
Unit 11	Directing
Unit 12	Motivation
Unit 13	Leadership
Unit 14	Communication
Block 4	Coordination and Control
Unit 15	Coordination
Unit 16	Process of Control
Unit 17	Techniques of Control
Unit 18	Management of Change

**B.COM – 2<sup>nd</sup> Year**

**B.COM - 201: BUSINESS COMMUNICATION**

Block 1	Communication Concept & Functions
Unit 1	Communication Concept
Unit 2	Communication Process
Unit 3	Good Communication
Unit 4	Verbal and non-verbal communication
Block 2	Methods of Communication
Unit 5	Dimensions of Communication
Unit 6	Intra-organizational Communication
Unit 7	Communication Channels
Unit 8	Basics & Breakdown in Communication
Block 3	Effective Communication, Speaking and Oral Reporting
Unit 9	Guidelines for Effective Communication
Unit 10	Effective Speaking
Unit 11	Presentation & Interview
Unit 12	Listening
Block 4	Public Communication, Business Correspondence & Report Writing
Unit 13	Communication for Customers / Public
Unit 14	Business Correspondence
Unit 15	Effective Business Letters
Unit 16	Report Writing & External Communication



## B. COM- 202: BUSINESS MATHEMATICS AND STATISTICS

Block 1	Function and Progression
Unit 1	Function and Progression
Unit 2	Arithmetic Progression and Series
Unit 3	Geometric Progression and Series
Block 2	Permutation and Combination
Unit 4	Fundamental Principles of Counting
Unit 5	Permutation & Combination
Unit 6	Matrices and Determinants
Unit 7	Differentiation
Unit 8	Integration and Its Application
Block 3	Basic Statistical Concepts
Unit 9	Meaning and scope of statistic
Unit 10	Organizing a Statistical Survey
Unit 11	Accuracy, Approximation and Errors
Unit 12	Ratios, Percentages and Rates
Block 4	Collection, Classification and Presentation of Data
Unit 13	Collection and classification of Data
Unit 14	Tabular Presentation
Unit 15	Diagrammatic and Graphic Presentation
Block 5	Measures of Central Tendency, Dispersion and Skewness
Unit 16	Concept of Central Tendency, Mean, Median, Mode, and Geometric, Harmonic and Moving Averages
Unit 17	Measures of Dispersion – I & II
Unit 18	Measures of Skewness

## B. COM - 203: CORPORATE ACCOUNTS

Block 1	Corporate Accounts – I
Unit 1	Introduction and Record of Share Capital
Unit 2	Issue & redemption of preference shares and Debentures
Unit 3	Valuation of Shares
Unit 4	Issue & redemption Debentures
Block 2	Corporate Accounts – II
Unit 5	Purchase of Business and Profits before & after Incorporation
Unit 6	Final Accounts of Companies – I
Unit 7	Final Accounts of Companies – II
Block 3	Accounting for Amalgamation, Absorption and Reconstruction
Unit 8	Amalgamation of companies
Unit 9	Accounting for Absorption
Unit 10	Accounting for Reconstruction
Block 4	Holding & Subsidiary Companies
Unit 11	Holding Company
Unit 12	Subsidiary Company

Block 5	Financial Statements and Analysis
Unit 13	Analysis of Financial Statements
Unit 14	Ratio Analysis
Unit 15	Cash Flow Statement

#### B. COM - 204 PRINCIPLES OF MARKETING

Block 1	Marketing Concepts and Environment
Unit 1	Basic Concepts of Marketing
Unit 2	Marketing Environment
Unit 3	Markets and Marketing Segmentation
Unit 4	Consumer Behavior
Block 2	Product Differentiations and Packaging
Unit 5	Product concept and Classification
Unit 6	Product Development and Product Life Cycle
Unit 7	Branding
Unit 8	Packaging
Block 3	Pricing
Unit 9	Pricing
Unit 10	Discounts and Allowances
Unit 11	Regulation of Prices
Block 4	Distribution
Unit 12	Distribution Channels
Unit 13	Whole Seller and Retailer
Unit 14	Physical Distribution
Block 5	Promotion
Unit 15	Distribution Channels
Unit 16	Personal Selling & Sales Promotion
Unit 17	Advertising and Publicity

#### B. COM- 205: INFORMATION TECHNOLOGY IN BUSINESS

Block 1	Computer Basics, Information Technology and Number Systems
Unit 1	Computer Basics
Unit 2	Introduction to Information Technology
Unit 3	Advanced Information Technologies
Unit 4	Number Systems
Block 2	Computer Organization, Architecture and Memory Storage
Unit 5	Computer Organisation
Unit 6	Memory Unit
Unit 8	Database Fundamentals
Block 3	Computer Software Communications, Internet and Security
Unit 9	Computer Software
Unit: 10	Computer Communications
Unit 11	Internet and Its Tools

Unit 12	Computer Security
Block 4	Microsoft Office
Unit 13	Word Processor- MS-Word
Unit 14	MS- Excel
Unit 15	MS Power Point
Unit 16	MS Access & Internet Application

#### B. COM- 206: BUSINESS ENVIRONMENT

Block 1	Introduction of Business Environment
Unit 1	Nature and Dimension of Business Environment
Unit 2	Economic Environment: An Overview
Unit 3	Structure of Indian Economy
Unit 4	Social and Cultural Environment
Block 2	Business and Government
Unit 5	Role of Government in Business
Unit 6	Macro Economic Policies
Unit 7	Consumer Protection
Block 3	Economic Policy and Framework
Unit 8	Industrial Policy
Unit 9	Industrial Sickness
Unit 10	Industrial Relations
Unit 11	Small Scale Sector
Block 4	External Sector and Economic Reforms
Unit 12	Foreign Investment and MNCs
Unit 13	India's Foreign Trade
Unit 14	Balance of Payment and EXIM Policy
Unit 15	International Trade Relations

#### **B.Com – 3<sup>rd</sup> Year**

#### B. COM- 301: FINANCIAL MANAGEMENT

Block 1	Financial Planning
Unit 1	Financial Management
Unit 2	Financing Decisions, Leverage Analysis
Unit 3	Operating and Financial Leverage.
Unit 4	EBIT, EPS Analysis
Block 2	Capital Budgeting and Cost of Capital
Unit 5	Capital Budgeting
Unit 6	Cost of Capital
Block 3	Capital Structure & Dividend
Unit 7	Capital Structure
Unit 8	Dividend Policies,
Unit 9	Forms and Determinants of Dividends
Block 4	Working Capital Planning, Calculation and Management

Unit 10	Management of Working Capital
Unit 11	Management of working capital – cash, receivables and inventories
Unit 12	Working Capital Monitoring and Control

#### B. COM- 302: FUNDAMENTALS OF ENTREPRENEURSHIP

Block 1	Entrepreneurship Theories & Environment
Unit 1	The Entrepreneur
Unit 2	Theories of Entrepreneurship
Unit 3	Entrepreneurial Environment
Block 2	Planning and Promotion of Venture
Unit 4	Identification of Business Opportunities
Unit 5	Promotion of a Venture
Unit 6	Requirements for a Business
Block 3	Entrepreneurial Behaviour & Programmes
Unit 7	Economic System & Entrepreneurial Behaviour
Unit 8	Entrepreneurial Behaviour & Social Responsibilities
Block 4	Entrepreneurship Development Programmes
Unit 9	EDPs and Small Business
Unit 10	Women Entrepreneurship
Unit 11	Small Business
Block 5	Incentives and Support
Unit 12	Institutional Financial/ Promotional Support
Unit 13	Incentives and subsidies
Unit 14	Export and Import Procedure

#### B.COM- 303: COST AND MANAGEMENT ACCOUNTING

Block 1	Basic Concepts
Unit 1	Introduction: Nature and scope of cost accounting; Cost concepts.
Unit 2	Cost classification; Methods and techniques; Installation of costing System;
Unit 3	Concept of cost audit
Block 2	Material and Labour
Unit 4	Accounting for material: Material control; Concept and techniques.
Unit 5	Pricing of materials issues; Treatment of material losses.
Unit 6	Accounting for Labour: Labour cost control procedure; Labour turnover; idle time and overtime;
Unit 7	Methods of wage payment-time and piece rates; Incentive schemes.
Block 3	Overheads
Unit 8	Accounting for Overheads; Classification and departmentalization;
Unit 9	Absorption of overheads; Determination of overheads rates
Unit 10	Under and over absorption and its treatment.
Unit 11	Methods of Costing
Block 4	Cost Ascertainment: Unit costing; Job, batch and contract, Standard and
Unit 12	Marginal costing
Unit 13	Operating costing; Process costing-excluding inter-process profits and joint and by product
Unit 14	Reconciliation of cost and financial accounts.

Block 5	Management & Responsibility Accounting
Unit 13	Introduction to Management Accounting, Management Accounting and Managerial decisions
Unit 14	Financial statement analysis-meaning & objectives.
Unit 15	Accounting ratios, techniques in judging profitability, liquidity and solvency of an undertaking
Unit 16	Budgeting: Uses and types of budgets, preparation of budgets
Unit 17	Sales, cash and production budgets. Concepts of zero based Budgeting
Unit 18	Responsibility Accounting

### B.COM- 304: INCOME TAX

Block 1	Fundamentals
Unit 1	Basic Concepts – I
Unit 2	Basic Concept – II
Unit 3	Residential Status and Tax Liability
Unit 4	Exempted Income
Block 2	Salaries
Unit 5	Salaries – I
Unit 6	Salaries – II
Unit 7	Salaries – III
Block 3	Other Heads of Income
Unit 8	Income from House Property
Unit 9	Income from Capital Gain
Unit 10	Income from Other Sources
Block 4	Assessment of Individual
Unit 11	Deduction from Gross Total Income
Unit 12	Computation of Total Income
Unit 13	Filing of Return and Tax Authorities
Unit 14	Value Added Tax

### B.COM- 305: AUDITING

Block 1	Fundamental of Auditing
Unit 1	Basic Concepts
Unit 2	Internal Control
Unit 3	Audit Planning
Block 2	Vouching and Verification
Unit 4	Vouching of Cash Transactions
Unit 5	Vouching of Trading Transactions and Impersonal Ledger
Unit 6	Verification and Valuation of Assets and Liabilities-I
Unit 7	Verification and Valuation of Assets and Liabilities-II
Block 3	Company Audit
Unit 8	Company Audit
Unit 9	Company Audit – I
Unit 10	Company Audit – II

Block 4	Assessment of Individual
Unit 11	Auditor's Report
Unit 12	Cost and Management Audit

#### B. COM -306: PRINCIPLES OF INSURANCE

Block 1	Introduction
Unit 1	Introduction to Insurance: Purpose and need of insurance; insurance as a
Unit 2	Social security tool; insurance and economic development.
Unit 3	Fundamentals of agency law: Definition of an agent; Agents Regulations
Unit 3	Insurance intermediaries; Agent's compensation.
Block 2	Agency System
Unit 4	Procedure for becoming an agent: Pre-requisite for obtaining a license; Duration of license;
Unit 5	Cancellation of license; Revocation or suspension/termination of agent appointment
Unit 5	Code of conduct: unfair practices.
Block 3	Promotion and Settlement
Unit 6	Functions of the agent: Proposal form and other forms for grants of Cover
Unit 7	Financial and medical underwriting; Material information: nomination and assignment; procedure
Unit 7	regarding settlement of policy claims.
Unit 8	Company profile: Organizational set up of the company; promotion strategy
Block 4	Insurance Contracts
Unit 9	Market Share: Important activities; structure; product; actual possession: Product pricing actuarial
Unit 9	aspects; distribution channels.
Unit 10	Fundamentals/principles of Life Insurance/Marine/Fire/Medical/General
Unit 11	Insurance: Contracts of various kinds; Insurable interest.

