UNIVERSITY OF RAJASTHAN, **JAIPUR**

B.COM.(HONS) PART-II 2013-14

Prepaired by Pushly
Checked by 719

Exam 2014

4 • University of Rajasthan

SCHEME OF EXAMINATION

B.Com. (Honours) Part II (10+2+3 Pattern)

For a pass at each examination, a candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40% marks in the Honours subject.

Passing separately in the practical, wherever prescribed, shall be necessary.

Successful candidates will be classified as under:

of the aggregate marks prescribed in First Division 60% Honours and subsidiary subject of Part I, Part II and Part III Examinations, taken together.

All the rest will be declared to have passed the Examination. No division shall be awarded at the Honours Part I and Part II examinations. The number of papers and practicals, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown against each paper.

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B.Com. Hons. Part II Examination DISTRIBUTION OF MARKS

S.	Name of the	Duration	Max.	Min.	
No.	Subject/Paper	Hours	Marks	Pass Marks	
1.	•				
	Honours Subjects Paper V Income Tax	3 hrs.	100	40	
	Paper VI Cost Accounting	3 hrs.	100	40	
	Paper VI Cost Accounting Paper VII Management Accounting	3 hrs.		40	
	Paper VIII Taxation Law & Practice	3 hrs.	100	40	
	Subsidiary Subject	J 1113.	100	40	
		3 hrs.	100	36	
	Secretarial Practice	ic Em	rz'snme	nt in	Inaliz
	Paper I Company Law and Secretarial Practice Paper II Money & Banking From	3 hrs.	100	36	
2.	Business Administration				
	Honours Subjects				
	Paper V Company Law and	3 hrs.	100	40	
	Secretarial Practice				
	Paper VI Management	3 hrs.	100	40	
	Paper VII Trade Unionism	3 hrs	100	40	
	& Industrial Relation				
	Paper VIII Sales Promotion and	3 hrs.	100	40	
	Sales Management			17-10	·
	Subsidiary Subjects	Machin	501 C	India	
	Paper I Income Tax Elonomic	n 3 hrs.	100	36	
	Subsidiary Subjects Paper I Income Tax Elonomic El Paper II Money and Banking	3 hrs.	100	36	
3.	Economic Administration & Financia	al Manag	gement		
	Honours Subjects				
	Paper V Economic Administration	3 hrs.	100	40	
	ın India				
	Paper VI Operational Research	3 hrs.	100	40	
	& Risk Analysis				
	Paper VII Project Management	3 hrs.	100	40	
	Paper VIII Development Banking	3 hrs.	100	40	
	and Investment Management				
	Subsidiary Subjects				
	Paper I Financial Accounting	3 hrs.	100	36	
	Paper II Company Law &	3 hrs.	100	36	
	Secretarial Practice				



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B.COM. (HONS.) PART-II

1. ACCOUNTANCY AND BUSINESS STATISTICS

Honors Subjects:

Scheme:

PAPER-V: INCOME TAX

Min. Pass Marks 40 Duration 3 Hrs. Max. Marks 100 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

- 1. Definitions, different types of assessts, basis of charge and residential status of assesses.
- 2. Computation of taxable income under the heads Salaries. House property, Business and profession.

Section - B

- 3. Computation of taxable income under the heads capital gains and income from other sources.
 - 4. Set off and carry forward of losses.
 - 5. Exemptions.
 - 6. Clubbing and Aggregation of income
 - 7. Deduction from gross total income.
 - 8. Assessment of individuals and computation of their tax liability

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Section - C

- 9. Assessment of H.U.F. and computation of their tax liability.
- 10. Assessment of firms and computations to their tax liability.
- 11. Assessment procedure Deduction of tax at source, advance payments of tax, recovery of tax refunds, penalty and prosecutions, appeals and revisions.

Note: 1. Changes in taxation laws made after 31st July in the academic year will not be required to be studied by the candidates: 2. The candidate should be permitted to use battery operated pocket calculator that should not have more than 12 digits 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1. रारा श्रीवास्तव, मित्तल : आयकर
- 2. पटेल एवं चौधरी : आयकर एवं लेखा
- 3. डॉ.एस.सी. मेहरोत्रा : आयकर विधि एवं लेखे
- 4. गुप्ता, गुप्ता, गुप्ता मोदी : आयकर
- 5. Singhania VK A Students Guide to Income Tax
- 6. Bhagwati Prasad : Law of Income Tax in India.
- 7. V.S. Sundaram Law and Practice of Income Tax in India.
- 8. Kanga & Palkiwala: Income Tax.

PAPER VI: COST ACCOUNTING

Scheme :

Min. Pass Marks 40 Duration 3 Hrs. Max. Marks 100 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be I hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each

4

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questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

- 1. Introduction: Meaning and definition of cost accountancy, cost accounting and costing. Distinction between financial and cost accounting, Elements of cost.
- 2. Material Purchasing, Storing and pricing of stores issued. Material control.
- 3. Labor Recording of time and wages. Method of remuneration, incentive plans. Allocation of wages; labour turn over and treatment of idle time overtime.
- 4. Overhead: Meaning, Collection, classification, appointment, allocation and absorption of overhead, treatment of interest on capital, research and development expenses, losses on account of depreciation, waste, Obsolesce and defective.

Section - B

- 5. Costing methods: Single output or unit costing; operating costing job and contract costing, process costing (excluding equivalent production).
- 6. No integral accounting systems and reconciliation between cost and financial statements.

Section - C

- 7. Cost volume profit analysis; meaning, significance and limitations, Break even analysis, profit volume ratio, assumptions of cost volume profit analysis.
- 8. Budgeting: Meaning Significance, limitations. Various type of Budgets.
- 9. Standard costing meaning significance limitations type of standards and variances pertaining to material and labour.

Note: The candidate should be permitted to use battery operated pocket calculator that should not have more than 12 digits 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1. एम.एल. मित्तल : परिव्यय लेखांकन
- 2. जैन, खण्डेलवाल, पारीक : लागत लेखांकन
- 3. माहेश्वरी, मित्तल : लागत लेखांकन : सिद्धांत एवं व्यवहार

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- 4. जैन, नारंग : लागत लेखांकन
- 5. Bhar B.K. Cost Accounting methods & Problems.
- 6. Banerjee B.: Cost Accounting
- 7. Owler I. W.J. & Brown J.L.: Wheldon's Cost Accounting and Costing Methods.
- 8. Biggs W.W.: Cost Accounting
- 9 Swaminathan: Leclireson Costing
- 10. Jawahar Lal: Cost Accounting
- 11. Ashish K Bhattacharya: Principles and Practice of Cost Accounting
- 12 Prasad N.K.: Principles of Cost Accounting
- 13 Nigam and Sharma Cost Accounting.
- 14. Ayenger S.P.: Cost Accounting

Paper VII: MANAGEMENT ACCOUNTING

Scheme:

Min. Pass Marks 40 Duration 3 Hrs. Max. Marks 100 One Paper

Note: The question paper will be divided into two parts as detailed below

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part 1 of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Fime allowed for Part-II will be 2 hours.

Section - A

1. Introduction . Meaning of management accounting, conventions of management accounting, organisation of management accounting, functions, responsibilities and qualities of a management

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accountant, management accounting Vs. traditional accounting, limitations of management accounting.

- 2. Capital Structure: Determinants of capital structure, optimum capital structure, capital structure ratios.
- 3. Working Capital: Concept, factors affecting working capital, requirements, ascertainment of working capital requirements. Salient features of Tendon committee and Chore committee reports.

Section - B

- 4. Financial Analysis: meaning, nature and importance of finance statements. Techniques of analysis comparative statements, common size statements, trends analysis, limitations of financial statements analysis.
 - 5. Elementary Ratio Analysis.
 - 6. Operating and financial leverage.

Section - C

- 7. Cash flow and funs flow analysis X.
- 8. Cost of capital.
- 9. Capital expenditure decisions. Payback period, return on investment, discount cash flow.
 - 10. Reporting to Management.

Note: The candidate should be permitted to use battery operated pocket calculator that should not have more than 12 digits 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1. Hingorani Ramna than and Grewal: Management Accounting
- 2. Man Molian and Goyal: Management Accounting
- 3. N.K. Kulshrestha: Theory and Practice of Management Accounting.
- 4. P.K. Ghosh: Management Accountancy.
- 5. S.K. Chakraborty: Management Accountancy
- 6. N.K. Khandelwal: Management Accountancy (Hindi)
- 7. S.P. Gupta: Management Accountancy (Hindi)
- 8. J. Batty: Management Accountancy
- 9. Antony R.N.: Management Accountancy Principles Text and Cases.
- 10. De-Paula: Management Accountancy Practice.
- 11. Murphy M.E.: Managerial Accounting.

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Syllabus: B.Com. (Hous.) Pt.-II • 11

Paper VIII: TAXATION LAW AND PRACTICE

Scheme :

Min. Pass Marks 40 Duration 3 Hrs. Max. Marks 100 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part 1 of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II-will be 2 hours.

Section - A

Wealth-Tax Act and Rules:

- (a) Definitions, charge of wealth tax and assets subject to such charge; exemptions: valuation of assets; computation of net wealth and wealth tax.
- (b) Procedure of assessment; liability to assessment in special cases; appeals, revision and references; payment of recovery of wealth tax; refunds.

Section - B

Central Sales Tax and Rules

- (a) Definitions: liability of tax on interstate sales, rates of tax; determination of taxable turnover and sales-tax; declaration forms.
- (b) Registration of dealers; declared goods and restrictions and conditions on sales of such goods; levy and collection of tax; penalties, appeals.

Section C

Rajasthan Value Added Tax Act, 2003

Introduction—Definitions, Extent and Commencement. Incidence

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and Levy of Tax. Registration of dealers, payment of tax, filing of Returns and Assessment.

Tax Liability, Recovery and Refund, Interest, Penalities, Composition and Prosecution.

Note: The candidate should be permitted to use battery operated pocket calculator that should not have more than 12 digits 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1. चावला एवं गुप्ता : धनकर एवं उपहार कर, रमेश बुक डिपो, जयपुर
- 2. Bhagwati Prasad: Wealth Tax.
- 3. Mehrotra & Goyal: Wealth Tax
- चावला, गुप्ता एवं नाहर : केन्द्रीय एवं राजस्थान बिक्री कर, रमेश बुक डिपो, जयपुर
- 5. पटेल व चौधरी : धनकर, निगम कर
- 6. पटेल व चौधरी : विक्रय कर

Subsidiary Paper:—

Paper I : COMPANY LAW AND SECRETARIAL PRACTICE Scheme :

Min. Pass Marks 36 Duration 3 Hrs. Max. Marks 100 One Paper

 ${f Note}$: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

(3)

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Section - A

Definition, essential characteristics and kinds of companies detailed study of public, private, government companies and a deemed public company. Provisions regarding incorporation and raising of capital through shares. Debentures and public deposits and concessions of a private company promoters. Memorandum of Association and Articles of Association. Prospectus Statement in lieu of prospectus, membership of a company. Alteration and Reduction of share capital.

Section - B

Management of companies - Board of Directors, Managing Director. Manager, Managerial Remuneration, powers. position and responsibilities of Directors, Prevention of oppression and mismanagement. Winding up of companies.

The position of a company secretary in the organization structure of a company. Duties and qualifications of a company secretary.

Section - C

Law and practice relating to:

- (i) Statutory books
- (ii) Allotment of Shares
- (iii) Forfeiture of Company Shares and issues of forfeited shares.
- (iv) Transfer and Transmission of Shares.
- (v) Payment of Dividend.
- (vi) Company meeting resolutions, notices. Agenda. Quorum and minutes.
 - (vii) Director's Report.
 - (viii) Chairman's Speech.

Books Recommended:

- 1. आर.सी. अग्रवाल एवं एन.एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति (कॉलेज बुक हाऊस, जयपुर)
- 2. सहाय एवं एस.एम. शुक्ल : कम्पनी अधिनियम एवं सचिवीय पद्धति (साहित्य भवन, आगरा)
- 3. S.A. Sharlekar: Secretarial Practice (Kitab Mahal, Allahabad)
- 4. J.C. Bahl: Secretarial Practice.

Paper -II Economic Environment in India (Subsidiary Paper)

Scheme:

Min. Pass Marks 36 Duration 3 Hrs. One Paper

Max. Marks 100

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Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section A

- 1. Economic environment Meaning, Factors affecting economic environment, Basic features of Indian economy, India in world economy.
- 2. Economic polices Agriculture policy, Industrial policy, Commercial policy, Monetary policy, & Fiscal Policy.
- 3. Economic planning Meaning, importance, objectives and techniques of planning, Salient features of India's Five year plans with special reference to IX, X and XI plans.

Section B

- 4. Significance of agriculture in Indian economy and new agriculture strategy. Agriculture finance (Kisan credit card), Nature of risk and uncertainty in agriculture, Measures to control risk and uncertainty. Agriculture and W. T. O.
- 5. Industrial growth in India and prospects. Role of small scale industries and problems faced by them. Globalisation V/S Small sector.
- 6. Role of public sector in India and its problems. Concept of privatisation and disinvestment.
- 7. Impact of liberalisation on agriculture. Industrial and trade development, Globalisation and Swedeshi.

Section C

- 8. Foreign trade volume, composition and direction, Export promotion.
- 9. Main features of 2011 census. Population policy in India.
- 10. Indian economic problems: Poverty, Unemployment, economic disparity and population explosion.

Syllabus: B.Com. (Hons.) Pt.-II • 15

Books Recommended:

- 1. Rudra Datt & Sundaram : Indian Economy (Hindi & English)
- 2. A.N. Agarwal: Indian Economy (Hindi & English)
- 3. Laxmi Narayan Nathuramka: Indian Economy (Hindi)
- 4. Gupta & Swami: Economic Policy and Planning (Hindi & English)
- 5. Jat, Vashistha, Bhinda, Jain : Economic Environment in India, ABC, Jaipur (Hindi & English)

SECTION OFFICER (Acad-D)

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2. BUSINESS ADMINISTRATION

Paper V: COMPANY LAW AND SECRETARIAL PRACTICE

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 40

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part 1 of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

Definition, essential characteristics and kinds of companies. Detailed study of Public Private Government Companies and a deemed public Company. Provisions regarding Incorporation and raising of capital through shares, Debentures and Public Deposits and concessions of a Private Company, Promoters. Memorandum of

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Association and Articles of Association. Prospectus, Statement in lieu of prospectus. Membership of company, Alteration and Reduction of Share Capital.

Section - B

Management of companies - Board of Directors, Managing Director Manager, Managerial Remuneration. Powers. Position and Responsibilities of Directors; Prevention of oppression and mismanagement. Winding - up of Companies.

Section C

The position of a company secretary in the organisation structure of a company, Duties and qualifications of a company secretary. Law and practice relating to: (i) Allotment of Shares, (ii) Forfeiture of Company Shares and issues of forfeited shares. (iii) Transfer and Transmission of Shares. (iv) Payment of Dividend. (v) Company meeting resolutions. Notices, Agenda, Quorum and minutes.

Books Recommended:

- आर.सी. अग्रवाल एवं एन.एस. कोठारी : कम्पनी अधिनियम एवं सिचवीय पद्धति।
- 2. सहाय एवं एस.एम. शुक्ल : कम्पनी अधिनियम एवं सचिवीय पद्धति (साहित्य भवन, आगरा)
- 3. S.A. Sharlekar: Secretarial Fractice (Kitab Mahal, Allahabad)
- 4. J.C. Bahl: Secretarial Practice.
- 5. N.D. Kapoor: Company Law
- 6. M.C. Kuchal: Secretarial Practice
- 7. Awater Singh: Company Law
- डॉ. आर.एल. नौलखा : कम्पनी अधिनियम एवं सचिवीय पद्धति (रमेश बुक डिपो, जयपुर)

Paper VI: MANAGEMENT

Scheme:

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 40 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2

(14)

SECTION OFFICER (Acad-b)
University of Rejaschan
JAIPUR-302 004

will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be I hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

Management, Concept, nature, objectives. Principles. importance and process of management. Schools of management thought, MBO.

Planning. Nature, type, importance, Principles, techniques and components of Planning, Criteria of effective planning Obstacles in planning.

Decision-making, Rationality and decision-making. Types of decisions, process and techniques of decision making.

Section B

Organisation: Goals, structure, importance, process and principles of organisation. Theories of organisation. Environment and organisation formal and informal organisation. Organizational changes and development.

Authority and responsibility. Power and authority, sources of authority. Delegation of authority, centralization and decentralization, span of control.

Communication. Significance, channels of communication, types and process of communication, barriers and remedies. Leadership. Function. Qualities, styles and theories of Leadership.

Section C

Coordination and cooperation, coordination as essence of management, principles and techniques, obstacles in coordination, essential of effective coordination.

Direction: Concept, nature, importance and principles of direction.

Motivation: Importance, type, process, and techniques of mo-

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tivation, theories of motivation (Mc Gregor, Maslow; Herzberg) Sound motivation system.

Control, Nature, process, techniques and essentials of effective control system.

Books Recommended:

- आर.सी. अग्रवाल : प्रबन्ध (कॉलेज बुक हाउस, जयपुर)
- 2. बी.एल. पोरवाल : प्रबन्ध (आदर्श प्रकाशन, जयपुर)
- 3. B.S. Mathur: Principles of Management
- 4. Saitya Saran Chaterjee; Introduction to Management.
- 5. Mritunjey Banerji: Business Administration.
- 6. Richard Halman Juncence P. Hogman and Johien S. Wholipan : Modern Business Administration (Taraporewala, Bombay)
- 7. उपाध्याय, शर्मा, बंसल, राठौड़ : प्रबंध (रमेश बुक डिपो, जयपुर)
- 8. जे.पी. सिंघल : प्रबन्ध (अजमेरा बुक कम्पनी, जयपुर)
- 9. उपाध्याय, शर्मा, बंसल, राठौड़ : प्रबंध के सिद्धांत (रमेश बुक डिपो, जयपुर)
- 10. जी.एस. सुधा : क्रियात्मक प्रबंध : (रमेश बुक डिपो, जयपुर)

Paper VII:

TRADE UNIONISM AND INDUSTRIAL RELATIONS

Scheme:

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 40 Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

(16)

SECTION OFFICER (Acad-1)
University of Rejasthan
JAIPUR-302 004

Section - A

Functions of Trade Unions, Essentials of a Sound Trade Union. Role of trade Unions in Industrial Organisations. Theories of trade Unions. Kinds of Trade Unions. Trade Union Organization in India. Central Organisations, Leadership Patterns. Union functions - Internal & external Historical background and present position of trade unions, problems of Indian trade unions, suggestions of improve the functioning of trade unions. Whiti collar unionism.

Section B

Industrial Relations: Concept, Importance of Sound industrial relations, industrial relations in India, Industrial Disputes: Meaning, causes and consequences. Magnitude of industrial dispute.

Industrial Peace: Machinery for prevention and settlement of disputes, prevents of measures - Works Committees, Joint Management Committee (Court of Enquiry. Conciliation, Arbitration and Adjudication) Problems relating to the machinery.

Section C

Collective Bargaining: Concept, Preconditions, process. Negotiations, strategies. Hurdles and collective bargaining. Suggestions to encourage collective bargaining.

Workers participation in management - Concept, Method, Forms, Problems and suggestions. Problems of Industrial Relations in Public Sector Enterprises.

Books Recommended:

- 1. J.S. Mathur: Indian Working Class Movement.
- 2. Agnihotri : Industrial Relations in India.
- 3. C. Myres: Industrial Relations in India.
- 4. Baldeo R. Sharma: Indian Worker.
- R.C. Agarwal & N.C. Kothari : Audhyogik Sambandh (College Book House, Jaipur).
- Mathur & Navalakha : Audhyogik Sambandh (Ramesh Book Depot, Jaipur).
- 7. Jagannath Swaroop Mathur: Baratiya Sramik Verg Andolan
- 8. Industrial disputes Act, 1947.
- 9. Report of the National Commission on Labour.

Paper VIII : SALES PROMOTION AND SALES MANAGE-MENT

Scheme:

Max. Marks 100

Duration 3 Hrs.

Min. Pass Marks 40

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SECTION OFFICER (Acad-D)
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One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

Sales Promotion: Nature of Sales Promotion. Distinction with advertising and Personal selling. Role and Importance. Functions of Sales Promotion Department. Limitations in a shortage economy.

Type of Sales Promotions: Internal Organisation. Dealer Promotions. Consumer Promotions. Sales Promotions. Sales Promotion of Industrial and Consumer Products. Export-Sales Promotion. Evaluation of Sales Promotion Programme.

Section B

Sales Management: Role of Selling in a Planned Économy. Selling as a career. Qualities of a salesman. Product knowledge. Effective Speaking. Consumer Relations.

Sales Organisation. Branch setup. Recruitment and selection of salesman. Training Motivation. Remuneration.

Section C

Planned selling approach. Pre-approach. Meeting objections. Closing sale. Sales call. Sales forecasting. Sales Quotas and Territories.

Consumer psychology. Buying Motives of Consumers. Control of sales operations. Salesman's Reports. Meeting selling costs and sales cost control.

(10)

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JAIPUR 362 004

Books Recommended:

- 1. Asplav T.C. Sales Promotion Handbook
- 2. Canfield-Bertrand: Sales Administration Practices & Problems.
- 3. Tosdal. Harry R: Introduction to Sales Management.
- 4. Phelps. Dudley M.: Sales Management Policies & Procedure.
- 5. Cundiff. Still & Govani: Sales Management.
- 6. एन.एस. कोठारी एवं आर.सी. अग्रवाल : विपणन प्रबंध
- 7. भदोदा एवं पोरवाल : विपणन प्रबंध (रमेश बुक डिपो, जयपुर)
- 8. डॉ. आर.एल. नौलखा : विक्रय संवर्धन एवं विक्रय प्रबंध
- 9. प्रो. जी.एस. सुधा : विक्रय संवर्धन एवं विक्रय प्रबंध (रमेश बुक डिपो, जयपुर)
- 10. डॉ. वी.पी. भार्गव : विक्रय संवर्धन एवं विक्रय प्रबंध (रमेश बुक डिपो, जयपुर)
- 11. Dr. M.J. Mathew: Sales Promotion and Sales Management. (R.B.S.A. Jaipur)
- प्रो. जे.पी. सिंघल : विक्रय संवर्धन एवं विक्रय प्रबंध (अजमेरा बुक कम्पनी, जयपुर)

Paper I: INCOME-TAX (Subsidiary Paper)

Scheme:

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 36 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be I hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

19

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Section - A

- 1. Definition, different types of assesses, Basis of charge and residential status of assesses.
- 2. Computation of taxable income under the heads of salaries, House property, Business and profession.

Section B

- 3. Computation of taxable income under the heads capital gains and income from other sources.
 - 4. Set off and carry forward of losses.
 - 5. Exemptions.
 - 6. Clubbing and aggregations of income.
 - 7. Deductions from gross total income.
 - 8. Assessment of individual and computation of their tax-liability.

Section C

- 9. Assessment of H.U.F. and computation of their tax liability.
- 10. Assessment of firms and computation of their tax liability.
- 11. Assessment procedure, deduction of tax at source, advanced payment of tax, recovery of tax, refunds and prosecutions, appeals and revisions.

Note: The candidate should be permitted to use battery operated pocket calculator that should not have more than 12 digits 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

- 1. रारा, श्रीवास्तव, मित्तल: आयकर।
- 2. पटेल एवं चौधरी : आयकर एवं लेखा।
- 3. डॉ. एच.सी. मेहरोत्रा : आयकर विधि एवं लेखे।
- 4. गुप्ता, गुप्ता, गुप्ता, मोदी : आयकर
- 5. Singhania V.K.: A Students Guide to Income Tax.
- 6. Bhagwati Prasad: Law and Practice of Income Tax in India.
- V.S. Sundrama: Law of Income Tax in India.
- 8. Kanga & Palkiwala: Law of Income Tax
- 9. गोयल, खत्री, गुप्ता : आयकर (कैलाश बुक डिपो, जयपुर)

10. L.R. Khatri Income Tax (Sheet Write Well P.Ltd., Jaipur.)

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Paper II. Money and Banking (Subsidiary Paper)

Scheme:

Max. Marks 100 Duration 3 Hrs. One Paper

Min. Pass Marks 36

SECTION OFFICER (Acad-I)
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Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A .ction-A

- I. Economic environment Meaning, Factors affecting economic environment, Basic features of Indian economy. India in world cconomy.
- II. Economic policies Agriculture policy, Industrial policy, Commercial policy Monetary policy & Fiscal policy
- III. Economic planning Meaning, importance, objectives & techniques of planning. Salient features of Inda's Five year plans with special reference to IX, X & XI Plans.

- I. Significance of agriculture in Indian economy and new agriculture strategy. Agriculture Finance (specially Kisan Credit Card), Nature
 - of risk and uncertainty in agriculture. Measures to control risk and uncertainty. Agriculture & W.T.O.
 - II. Industrial growth in India and prospects. Role of small scale industries and problems faced by them. Globalisation v/s small
 - III. Role of Public sector in India and its problems. Concept of privatisation & disinvestment.
 - IV. Impact of liberalisation on Agricultural. Industrial and trade development, Globalisation & Swadeshi.

Section-C

- I. Foreign Trade, volume, composition and direction, Export promotion.
- Main features of 2001 census and population policy in India.
- III. Indian Economic problems . Poverty, Unemployment, Feonomic dispares, and population explosion.

SECTION OFFICER (Acad-1) University of Rujasthan JAIPUR-302 ond

Books Recommended:

- रूद्रदत्त एवं सुन्दरमः भारतीय अर्थव्यवस्था
- 2. ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था
- 3. लक्ष्मीनारायण नाथूरामका : भारतीय अर्थव्यवस्था
- 4. चौधरी चरणसिंह : भारत की भयावह अर्थव्यवस्था
- 5. गुप्ता, स्वामी : आर्थिक नीति एवं नियोजन
- 6. Rudra Dutt & Sundaram : Indian Economy.
- 7. A. N. Agarwal: Indian Economy.
- 8. एन. एल. अग्रवाल : भारतीय कृषि का अर्थतंत्र

SECTION OFFICER (Acad-II)

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INTRINGATION

13

ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

Honours Papers

Paper V : ECONOMIC ADMINISTRATION IN INDIA

Max. Marks 100

Duration 3 Hrs.

Min. Pass Marks 40

One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part 1 of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either-or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

23)

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Section - A

- 1. Economic Administration Meaning Scope, Objective and Techniques. Constitutional Provisions in India.
- 2. Administration of Economic Policies: Fiscal Policy, Monetary Policy, Industrial Licensing Policy. Instruments of State Regulation of Economic system, Economic Controls. State Trading in India.
- 3. Public Debt: Administration of Public debt of India-Internal & External Debt problems.

Section B

4. Financial Administration of the Indian Union: Central State and Local Finances Particulars and Public Accountability. Comptroller and Auditor General of India. Leakages in Financial Administration. Efficiency and Economy in Financial Administration.

Section C

- 5. Central State Financial Relations. Finance Commissions and their recommendations.
- 6. Public Sector Autonomy and Accountability: Criteria of efficiency Managerial Problems. Current Issues.

Books Recommended:

- 1. Chanda, Ashok : Indian Administration
- 2. Bhargava. R.N.: Theory and Working of Union Finance in India
- 3. Report of the Administrative Reforms Commission.
- 4. Arjun Sen Gupta: Committee Report.
- 5. Om Prakash: Theory and working of State Corporation with special reference to India.
- 6. Laxmi Narain: Theory and Practice of Public Enterprises.
- 7. एस.सी. शर्मा : आर्थिक प्रशासन (रमेश **बुंक** डिपो, जयपुर)
- 8. माथुर एवं शर्मा : आर्थिक प्रशासन
- 9. झिंगन : विकास का अर्थशास्त्र

PAPER - VI : OPERATIONAL RESEARCH AND RISK ANALYSIS

Scheme:

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 40
Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No.

24)

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1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

- 1. Meaning and Nature of Operational Research: Development of Operational Research: Phase of and O.R. study; Significance and limitation of O.R.
- 2. Problem formulation and modeling linear Programming Meaning, Formulation of L.P. Model. Graphic and Simplex methods of solving L.P. Model Duality, Limitations of Linear Programming.
- 3. Nature of Transportation Problems; N.W. Corner Rule and V.A.M. techniques of solving transportation problems; Balanced and Unbalanced transportation problems. Assignment problems and technique of solving them.

Section B

- 1. Net work analysis C.P.M. and PERT, the concept of slack, Time cost Trade off concept in C.P.M., Computation of Total, Free and Independent Floats. PERT as a control device. Difference between CPM and PERT.
- 2. Inventory Control and Planning; the technique of Inventory control: Determination of EOQ; Treatment in case of Quantity discounts; Inventory control with reordering in case of certain demand and also in case of uncertain demand Determination of Safely Stock level.
- 3. Theory of Games Pure and Mixed Strategy games, the value of the game and its determination in simple games. Study of elementary quening theory simple quening system and quening models.

(23)

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JAIPUR-302 004

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Section C

- 1. Elements of decision theory: Decision models-deterministic and stochastic. Marginal analysis for Risk problems Decision making under uncertainty. Maximum, Maximax. Minimax regret Laplace and Hurwicz rules.
- 2. Risk Analysis Basic risk concepts. Sensitivity analysis. Measures of Risk standard deviation and coefficient of variation. Risk Evaluation approaches RAD approach, Certainly Equivalent approach. Probability distributions approach and Decision tree approach.
- 3. Elements of value analysis, Replacement Strategies and exercises; Moute Carlo Methods; work measurement and work sampling.

Reference Books

- 1. Russell I. Ackoff and Maurice W. Sasicni: Quantitative Analysis for Business Decisions.
- 2. Bierman, Bonini and Hausman: Quantitative Analysis for Business Decisions.
- 3. M.Y.Khan and P.K. Jain: Financial Management.
- 4. W.W Garvi: Introduction of Linear Programming.
- 5. L.S. Srinath, PERT and CPM Principles and Applications
- 6. T.L. Seaty: Elements of Quening Theory
- 7. Chernoff and Moses: Elementary Decision Theory
- 8. M. Satyanarayana and Lailitha Raman: Operations Research
- 9. Dr. K.S. Mathur : et. al. संक्रिया विज्ञान
- 10. Kanti Swarup : et. al. Operations Research

Paper VII: PROJECT MANAGEMENT

Scheme:

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 40 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

26)

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Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

- 1. Definition of Project, Objectives of Project.
- 2. Formulation Need and Steps.
- 3. Feasibility Analysis and Report.
- 4. Indian Planning Commission's guidelines for Feasibility Reports.

Section - B

- 1. Project Appraisal: Issues and Techniques.
- 2. Financial appraisal determination of N.P.V. and IRR Profitability Index.
 - 3. Economy Appraisal Social Cost Benefit Analysis.
 - 4. Sensitivity Analysis and Shadow Pricing.

Section - C

- 1. Project Implementation: Resource mobilisation and planning, line scheduling, project Organisation and Management.
- 2. Project Monitoring and Control: Use of PERT, CPM, and Project Resource Leveling project Reporting.
- 3. Government Policy and systems for project sanction, investment, monitoring and control Role of P.I.B.

Suggested Reading:

- 1. Prasana Chandra: Project Preparation, Implementation and Appraisal.
- 2. United Nations: Evaluation of Industrial Projects.
- 3. United Nations: Guidelines for Project Evaluation.
- 4. Deniis, A Caliners: Complete Guide of Project Management: Management Guide Book USA.
- 5. Mattoo. P.K.: Project Formulation in Developing Countries.
- 6. Goel: Project Management: Vikash Publishing House Delhi.

27)

SECTION OFFICER (Acad-1)
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- 7. Planning Commission of India "Guidelines for Preparing of Feasibility for Industrial Projects" (Controller of Publication, Delhi, 1976).
- 8. Das Gupta, Partha Sen. Amartya & Marglin : Guidelines for Project Evaluation.
- 9 M. Mhosin: Project Planning and Control.
- 10. R.L. Pitalc: Project Appraisal Technique.
- II. A.K. Sinha & Rama Sinha: Project Engineering and Management.

PAPER VIII : DEVELOPMENT BANKING AND INVESTMENT MANAGEMENT

Scheme :

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 40 One Paper

Note: The question paper will be divided into two parts as detailed below

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part 1 of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

- 1. The concept of Development Banking.
- 2. Objectives and Functions of Development Banks.
- 3. Sources and Uses of funds in Development Banks.
- 4. Merchant Banking Business and Development Banks.
- 5. Procedure and Documentation for their lending operations.

(29

SECTION OFFICER (Acad-1)
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Section B

- 1. Promotional Role of Development Banks.
- 2. Development Banking in India-Retrospect and Prospect.
- 3. A Detailed Study of IFCI, ICICI, SFC's, IDBI.

Section - C

- 1. Investment Function Concept, importance and relationship with other areas.
 - 2. Investment Channels and Policies.
 - 3. Portfolio Management in Development Banks in India.
 - 4. Development V/S Investment Banking.
 - 5. Appraisal of operations of L.l.C., G.I.C. and U.T.I.

Books Recommended:

- 1. Villiam Diamond: Development Banks
- 2. Shirley Boskey: Problems and Practice of Development Banks.
- 3. Basu, S.K.: Theory and Practice of Development Banks.
- 4. Gupta, L.C.: Changing Structure of Industrial Finance in India.
 - 5. Vasant Desat: Development Banking in India.

PAPER: I. FINANCIAL ACCOUNTING (SUBSIDIARY) Scheme:

Max. Marks 100 Duration 3 Hrs. Min. Pass Marks 36 One Paper

Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

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Syllabus: B.Com. (Hons.) Pt.-II • 31

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

- 1. Royalty Accounts;
- 2. Investment Accounts;
- 3. Insolvency Account;
- 4. Insurance Claims
- 5. Branch Accounts including foreign Branch transaction.
- 6. Department Accounts;

Section - B

Accounts of Companies

- a. Issue forfeiture and redemption of shares.
- b. Issue and redemption of Debentures.
- c. Purchase of Business, underwriting and profit prior to incorporation.
 - d. Determination and disposal of profits.
- e. Preparation of financial statements; Income statement (Profit and loss Accounts). Retained Earnings statement (Profit and Loss Appreciation Account) and Balance Sheet.

Section - C

- 1. Forfeiture and Redemption of Share and Debenture.
- 2. Indian Accounting Standards from 1 to 6.

Books Recommended:

- Oswal, Maheshwari and Goyal: Financial Accounting.
- 2 R.L. Gupta: Advanced Accountancy (Sultanchand & Sons, New Delhi)
- 3. Goyal and Gupta: Practical Accounting (Surya Bhawan, Agra)
- 4. A.N. Agarwal: Higher Science of Accountancy.
- 5. Shukla and Gerawal: Advanced Accounts
- 6. Sharma and Bhagwati Prasad : Advanced Accounting
- 7. Jain, Dangayach, Gupta, Sharma: (National Publishing House, New Delhi)
- 8. Gupta and Gupta Advanced Accounting.

PAPER II : COMPANY LAW AND SECRETARIAL PRACTICE (Subsidiary)

Scheme:

Max. Marks 100

Duration 3 Hrs.

Min. Pass Marks 36

One Paper

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SECTION OFFICER (Acad-)
University of Rejasthan
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Note: The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be I hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each questions will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section - A

Definition, Essential characteristics and kinds of companies public, Private, Government and a deemed public Company, provision regarding Incorporation and raising of capital through shares. Debentures and Public Deposits, Promoters, Memorandum of Association and articles of Association, Prospectus, Statement in lieu of Prospectus, Membership of a company. Alteration and reduction of Share Capital.

Section - B

Management of Companies - Board of Directors, Managing Director Manager, Managerial Remuneration, Powers, Position, Duties & Liabilities of Directors, Prevention of oppression and mismanagement. Winding up of companies.

The position of a company secretary in the organisation structure of a company. Duties and qualification of a company secretary.

Section - C

Law and Practice Relating to:

- (i) Statutory Books
- (ii) Allotment of Shares
- (iii) Forfeiture of company shares and reissue of forfeited shares.
- (iv) Transfer and Transmission of shares.

(31)

SECTION OFFICER (Acad-1)
University of Rajastban
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Syllabus: B.Com. (Hons.) Pt.-II • 33

- (v) Payment of Dividend
- (vi) Company meetings
- (vii) Director's report
- (viii) Chairman's speech

Books Recommended:

- आर.सी अग्रवाल एवं एन.एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति (कॉलेज बुक हाउस, जयपुर)
- एस.एम. शुक्ल एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति (साहित्य
- S.A. Sharlekar: Secretarial Practice (Kitab Mahal, Allahabad)
- J.C. Bahal : Secretarial Practice
- N.D. Kapoor: Company Law
- M. C. Kuchhal: Secretarial Practice
- Awatar Singh: Company Law
- 8. डॉ. आर.एल नौलखा : **कम्पनी अधिनियम एवं सचिवीय** पद्धति
- 9. माथुर एवं सक्सेना : कम्पनी अधिनियम एवं सचिवीय पद्धति (आदर्श प्रकाशन,
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