UNIVERSITY OF RAJASTHAN
JAIPUR
SYLLABUS
B.COM. (HONS) PART-II
EXAMINATION 2016

Prepared by Θ  checked by Θ
B.COM (HONS.) Part II

Examination 2016

Scheme of Examination
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 practicals, wherever prescribed, shall be necessary.

Successful candidates will be classified as under:

<table>
<thead>
<tr>
<th>1st Division 60%</th>
<th>Of the aggregate marks prescribed in Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together</th>
</tr>
</thead>
<tbody>
<tr>
<td>IIInd Division 50%</td>
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</tbody>
</table>

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

There will be five questions in all. The candidates are required to attempt all the question. There will be one question from each unit with an internal choice (either/or)

The number of papers and practicals, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown below:

B.com. Hons. Part II Examination

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Subject/Paper</th>
<th>Duration Hours</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Accountancy &amp; Business Statistic&lt;br&gt;Honours Subjects&lt;br&gt;Paper 1 Income Tax</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper 2 Cost Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper 3 Direct Taxes</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper 4 Advanced Cost- Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Subsidiary Subject&lt;br&gt;Paper 5 Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper 6 Economics Environmental in India</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>2.</td>
<td>Business Administration&lt;br&gt;Honours Subjects&lt;br&gt;Paper V Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper VI Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper VII Trade Unions &amp; Industrial Relation</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper VIII Sales Promotion and Sales Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Subsidiary Subjects&lt;br&gt;Paper I Income Tax</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper II Economic Environmental in India</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>
### Economic Administration & Financial Management

#### Honours Subjects

<table>
<thead>
<tr>
<th>Subject</th>
<th>Hours</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper – V Economic Administration and Policy</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – VI Operational Research and Risk Analysis</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – VII Project Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – VIII Development Banking and Investment</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
</tbody>
</table>

#### Subsidiary Papers

<table>
<thead>
<tr>
<th>Subject</th>
<th>Hours</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper – I Income Tax</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>Paper – II Company Law and Secretarial Practice</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>
Income Tax

Time: 3 hours. Min. Marks 40
Max. Marks 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I
Introduction of Income Tax including Residential Status.

Unit - II
Income from Salaries, Income from House Property.

Unit - III
Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

Unit - IV
Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

Unit - V
Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

Note: The candidate shall 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:
3. S. Sundaram: Law and Practice of Income Tax in India.
4. Patel & Choudhary: Income Tax
Paper - XI

Cost Accountancy

Time: 3 hours. Max. Marks: 100
Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit – I


Unit – II


Unit – III

Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost. Operating Costing: Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.

Unit – IV


Unit – V

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions). Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

Note: The candidate shall 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. Jain, Khandelwal, Pareek: Cost Accounting (Hindi & English)
2. Saxena, and Vashist: Cost Accounting
3. B.K. Bhar: Cost Accounting
4. Agarwal and Chaturvedi: Cost Accounting (Volume I & II)
Paper: VI

Direct Taxes

Time: 3 hours. Max. Marks: 100
Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I
Advance Payment of Tax, TDS, Interest on Taxes and Refund, Assessment Procedure, Penalties, Prosecutions, Appeal, Revision and Double Taxation Relief, Tax Authorities.

Unit - II
Assessment of Non-Residents, Co-operative Societies, Representative Assessee and Trust.

Unit - III
Assessment of Companies.

Unit - IV

Unit - V
Computation of Net Wealth, Wealth Tax Liability and Assessment Procedure of Wealth Tax.

Note: The candidate shall 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. Singhania V.K.: Direct Taxes
2. Grish Ahuja: Direct Taxes
5. Patel & Choudhary: Wealth Tax, Corporate Tax
Advanced Cost Accounting

Time: 3 hours. Max. Marks: 100
Min. Marks 40

Note: There will be five questions in all. The candidate will require to attempt all the
questions selecting one question from each unit with an internal choice (either/or).

Unit - I

Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence.
Accounting Treatment and Control of Administrative, Selling and Distribution Overhead, Research and
Development Costs.
Learning Curve Theory.

Unit - II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of
cost and financial accounting.

Unit - III

Process Costing: Accounting treatment of losses during processing, inter-process profit. By-Product
and Joint-Product. Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful
for Inter-firm Comparison.

Unit - IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential costing. Valuation of
stock under marginal and absorption costing. Production decisions based on Marginal Costing (Make
or Buy, Manual or Machine, Key Factor based product mix only).

Unit - V

Marketing decisions and other decisions based on Marginal Costing (Own or lease, repair or replace,
now or later, shut down or continue only).

Note: The candidate shall 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. Maheshwari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K.: Principles and Practice of Cost Accounting
3. Saxena and Vashistha: Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratanam P.V.: Costing Adviser (Kitub Mahal)
5. Ravi M. Kishor: Cost Accounting, Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting
Paper: I
Company Law & Secretarial Practice
(As per Companies Act 2013)
(Subsidiary paper -)

Time: 3 hours. Max. Marks: 100
Min. Marks: 36

Note:- There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit I

Unit II
Formation of a Company, Functions and Duties of Promoters, Memorandum of Association: contents and alterations, Articles of Association

Unit III
Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividend

Unit IV
Directors: Qualifications and Disqualifications, Appointment and Removal, Powers and Duties, Managing Director, Whole time Director, Meetings of the company, Proxy, Agenda, Resolution, Minutes, Methods of Winding up.

Unit V
Company Secretary Qualifications, Role and Position, Secretarial Practice relating to allotment of shares, transfer and transmission of shares, payment of dividend.

Books Recommended:
1. R.C. Agrawal & S.S. Kothari: Company Law & Secretarial Practice
2. J.C. Bahl: Secretarial Practice.
3. N.D. Kapoor: Company Law
5. Mathur, Saxena: Company Law & Secretarial Practice
6. Dr. R.N. Nalokha: Company Law & Secretarial Practice, R.B.D, Jaipur
ECONOMIC ENVIRONMENT IN INDIA
(Subsidiary)

Time : 3 hours. Max. Marks. 100
Min. Marks 36
Note:- There will be five questions in all. The candidate will require to attempt all the
questions selecting one question from each unit with an internal choice (either/or).

Unit-I

Economic environment – Meaning, factors affecting economic environment, basic
features of Indian economy. India in world economy, Human Development Index,
Social infrastructure development.
Economic planning – Meaning, importance objectives and techniques of planning.
Salient features of current and previous plan. Achievements of immediately, two
previous plans.

Unit-II

Agriculture – Agriculture policy, Significance, new agriculture strategy. Agriculture
inputs, food management, major schemes for agriculture sector. Agriculture Finance
(specially Kisan Credit Card), Agriculture Insurance, Agriculture productivity,
demand and supply of agriculture products and their effect on general price level.

Unit-III

Industry and Infrastructure – Industrial policy, Role of MSMEs and their problems,
credit flow to industrial sector, FDI, CPSEs, Concept of privatization and
disinvestment, role of private sector in industrial development and its contribution.

Unit-IV

Concept of liberalization and privatization: Role of liberalization. Disinvestment.
Service Sector – India’s service sector, performance and contribution in national
income, international comparison of Indian service sector, challenges and issues.

Unit-V

Foreign Trade – Commercial policy, Volume, composition and direction. Export
promotion, New dimensions of foreign trade.

Main features of Indian population and current population policy.

Books Recommended
1. Gupta, Swami: Economic Environment in India (Hindi & English)
2. Rudra Dutt and Sundaram: Indian Economy
3. A.N. Agarwal: Indian Economy (Hindi & English)
4. N.D. Mathur: Economic Environment in India, Shivam Book House (P)
   Ltd., Jaipur.
5. Laxmi Naryan Naturamka: Indian Economy (Hindi)
B.COM. Part IIInd (Bus. Adm. Hons.)(2015-16)

Paper V  Company Law and Secretarial Practice
Paper VI  Management
Paper VII  Trade Unions and Industrial Relations
Paper VIII  Sales Promotion and Sales Management

Subsidiary Papers
Paper I  Income Tax
Paper II  Economic Environment in India
Unit I

Unit II

Unit III
Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividend.

Unit IV
Directors- Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, Wholetime Director.

Meetings of the Company, Proxy, Agenda, Resolution, Minutes, Methods of winding-up.

Unit V
Company Secretary- Qualifications, Role and Position, Secretarial Practice relating to allotment of shares, transfer and transmission of shares, payment of dividend.

NOTE: All provisions as per Companies Act, 2013

Books Recommended:
1 आर. सी. अधिकारि एवं ए०. ए०. कॉर्पोरेट : कम्पनी अधिनियम एवं सत्तीय पद्धति
2 ए०.ए०. शुभला एवं सहायता : कम्पनी अधिनियम एवं सत्तीय पद्धति
3 S.A. Sharlekar: Secretarial Practice.
4 J.C. Bahl: Secretarial Practice.
5 N.D. Kapoor: Company Law.
6 M.C. Kuchhal: Secretarial Practice.
7 Avtar Singh: Company Law
8 मानुष, सकारात्मकता : कम्पनी अधिनियम एवं सत्तीय पद्धति (समेत बुक डिपो, जयपुर)
9 शर्मा जोशी, सोशा : कम्पनी अधिनियम (अजमेरा बुक कम्पनी, जयपुर)
Unit I

Unit II-
Organisation-Goals, Structure, Importance, Process and Principles; Theories of Organisation; Environment and Organisation; Formal and Informal Organisation; Organisational Change and Development; Authority and Responsibility; Power and Authority; Sources of Authority; Delegation of Authority; Centralisation and Decentralisation; Span of Control.

Unit III-
Communication-Significance, Channels, Types, Process, Barriers and Remedies; Co-ordination and Co-operation; Co-ordination as an essence of management; Principles and Techniques of co-ordination; Obstacles in co-ordination; Direction-Essentials of effective co-ordination; Direction-Concept, Importance and Principles.

Unit IV-
Leadership-Functions, Qualities, Styles and Theories; Motivation-Importance, Types, Process and Techniques; Theories of Motivation (Maslow, Herzberg, McGregor); Sound Motivation System.

Unit V-
Books Recommended:

4. Richard, Hatman Tuwence P. Hogan and John Wholipan: Modern Business Administration
5. S. Sarlekar: Business Management.
7. जे.च. पियाल: प्रबंध, अजमेरा बुक कम्पनी, जयपुर
8. P. Subba Rao: Management-Theory and Practice, HPH.
Paper VII  Trade Unions and Industrial Relations

Unit I

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

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

Unit IV

Unit V
Workers participation in management- Concept, Method, Forms, Problems and Suggestions. Problems of Industrial Realitions in Public sector Entreprises.

Books Recommended:

2. Agnihotri: Industrial Relations in India.
3. C. Myres: Industrial Realitions in India.
4. B.R. Sharma: Indian Worker.
5. R.C. Agarwal & N.C. Kothari: Audhyogik Sambandh (College Book House, Jaipur).
Unit I
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.


Unit II
Sales Management: Role of Selling in a Planned Economy, Selling as a career, Qualities of a salesman. Product Knowledge. Effective Speaking. Consumer Relations.

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

Unit IV
Planned selling approach, Pre-approach, Meeting objections, Closing Sale, Sales call, Sales forecasting, Sales Quotas and Territories.

Unit V
Consumer psychology, Buying, motives of Consumers, Control of sales operations, Salesman's Reports, Meeting selling costs and sales cost control.

Books Recommended:

3. Tosdal, Henry R: Introduction to Sales Management.
5. Cundiff, Still & Govani: Sales Management.
6. Dr. M. J. Mathew: Sales Promotion and Sales Management (R.B.S.A., Jaipur)
Subsidiary Paper I

INCOME TAX

Unit -I
Introduction of Income Tax including Residential Status.

Unit -II
Income from Salaries, Income from House Property.

Unit -III
Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

Unit -IV
Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

Unit -V
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Books Recommended:

3. S. Sundaram: Law and Practice of Income Tax in India.
4. Patel & Choudhary: Income Tax
Subsidiary PAPER – II

ECONOMIC ENVIRONMENT IN INDIA

Unit-I Economic environment – Meaning, factors affecting economic environment, basic features of Indian economy, India in world economy, Human Development Index, Social infrastructure development.

Economic planning – Meaning, importance objectives and techniques of planning. Salient features of current and previous plan. Achievements of immediately, two previous plans.

Unit-II Agriculture – Agriculture policy, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance (specially Kisan Credit Card), Agriculture Insurance, Agriculture productivity, demand and supply of agriculture products and their effect on general price level.

Unit-III Industry and Infrastructure – Industrial policy, Role of MSMEs and their problems, credit flow to industrial sector, FDI, CPSEs, Concept of privatization and disinvestment, role of private sector in industrial development and its contribution.

Unit-IV Concept of liberalization and privatization: Role of liberalization. Disinvestment.

Service Sector – India’s service sector, performance and contribution in national income, international comparison of Indian service sector, challenges and issues.

Unit-V Foreign Trade – Commercial policy, Volume, composition and direction. Export promotion, New dimensions of foreign trade.

Main features of Indian population and current population policy.

Books Recommended

1. सुदृढ़ता एवं सुनिधान : भारतीय अर्थव्यवस्था
2. एन.आर. अग्रवाल : भारतीय अर्थव्यवस्था
3. लक्षणात्मक नागरिकता : भारतीय अर्थव्यवस्था
4. गृह, स्वामी : भारत में आर्थिक पर्यावरण
5. Rudra Dutt and Sundaram : Indian Economy
7. आर्थिक स्वीकरण
8. भारत
9. Swami, Gupta : Economic Environment in India
10. N.D. Mathur : Economic Environment in India, Shivam Book House (P) Ltd., Jaipur
Core Papers

Time : 3 hours. Min. Marks 40  Max. Marks : 100

PAPER – Y

ECONOMIC ADMINISTRATION AND POLICY

Unit-I Economic Administration Meaning Scope, Objectives and Techniques. Constitutional Provisions in India.

Unit-II Administration of present economic policies : Fiscal Policy, Monetary Policy.
Public Sector: Autonomy and Accountability : Criteria of Efficiency, Managerial Problems, Current Issues.

Unit-III Industrial Licensing Policy, Instruments of State Regulation of Economic System, Economic Controls, State Trading in India.

Financial Administration of the Indian Union : Central, State and Local Finances, Particulars and Public Accountability. Comptroller and Auditor General of India.


Books Recommended
1. Chandra, 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.
7. एस.सी. शर्मा: आर्थिक प्रशासन (फेयर फूक डिपो, जयपुर)
8. माघुर एवं शर्मा: आर्थिक प्रशासन
9. ज़िंगन: विकास का अर्थशास्त्र
Time : 3 hours.
Min. Marks 40
Max. Marks : 100

PAPER – III

OPERATIONAL RESEARCH AND RISK ANALYSIS

Unit-I Meaning and Nature of Operational Research: Development of Operational Research: Phases of O.R. study; Significance and limitation of O.R.

Unit-II Linear programming: Mathematical formulation of problem, graphical and simple solution of LPP.
Game Theory: Meaning, two person zero sum game, mix strategies.
Queuing theory – Meaning, concepts and problems related with queuing theory.

Unit-III 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 safety stock level.

Unit-IV Elements of decision theory: Decision models-deterministic and stochastic, Marginal analysis of risk problems, decision making under uncertainty, Maximin, Maximax, Minimax, regret Laplace and Hurwicz rules.
Net work Analysis: C.P.M. and PERT, Computation of Total, Free and Independent Floats. Difference between CPM and PERT.


Books Recommended
4. N.P Agarwal , Quantitative Techniques, RBD Jaipur
PAPER – VII

PROJECT MANAGEMENT

Unit-I Introduction to Project Management: Definition and objectives of a project, Project identification and formulation, Types of project, steps in project management.

Unit-II Feasibility Analysis: Need and steps in feasibility analysis, market analysis, technical analysis, financial analysis and economic analysis.
Guidelines of Indian Planning Commission for feasibility report.

Unit-III Project Appraisal: Aspects of appraisal, capital budgeting methods – Payback period method, Accounting rate of return method, NPV, IRR and Benefit-cost ratio.
Economic Appraisal: Social Cost Benefit Analysis (SCBA) and its rationale, steps in SCBA, UNIDO approach, Little – murrless approach and Indian approach to SCBA, Limitation of SCBA.

Unit-IV Project Monitoring and Control: Use of network techniques – PERT and CPM. Determination of critical path, comparison between PERT and CPM, application of PERT and CPM in project management.
Government policy and system: Project sanction, project implementation, project tracking, project management information systems (PMIS).

Unit-V Environmental appraisal of projects, environmental protection enactments.

Books Recommended
4. P.K. Mattoo: Project Formulation in Developing Countries.
5. United Nations: "Evaluation of Industrial Projects"
DEVELOPMENT BANKING AND INVESTMENT MANAGEMENT

Unit-I The concept of Development Banking. Objectives and Functions of Development Banks. Sources and Uses of Funds in Development Banks.
Merchant Banking Business and Development Banks.

Unit-II Procedure and documentation for their lending operations.

Unit-III Promotional Role of Development Banks
Development Banking in India-Retrospect and Prospect.

Unit-IV A detailed study of IFCI, ICICI, SFC's, IDBI.
Investment Function Concept, importance and relationship with other areas. Investment Channels and Policies.

Unit-V Problems of Development Banks in India. Development v/s Investment Banking

Books Recommended
1. Villiam Diamond : Development Banks
5. Vasant Desai : Development Banking in India.
Subsidiary Papers

Time : 3 hours.
Min. Marks 36
Max. Marks : 100

Paper-I : INCOME TAX

UNIT-I Introduction of Income Tax including Residential Status.

UNIT-II Income from Salaries, Income from House Property.

UNIT-III Income from Business & Profession, Income from Capital Gain and Income from Other Sources.

UNIT-IV Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

UNIT-V Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

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4. Patel & Choudhary: Income Tax

Note : The candidate shall 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.
Paper-II
Company Law and Secretarial Practice


Unit-II Formation of a Company, Functions and Duties of Promoters, Memorandum of Association : Contents and Alterations, Articles of Association.

Unit-III Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividends.

Unit-IV Directors-Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, Whole time Director, Meeting of the Company, Proxy, Agenda, Resolution, Minutes, Methods of Winding up.

Unit-V Company Secretary-Qualifications, Role, Position, Secretarial Practice relating to allotment of shares, transfer and transmission of shares, payment of dividend.

Books Recommended
1. आर.सी. आप्रवाल एवं एन.एस. कोठारी : कंपनी अधिनियम एवं सचिवीय पद्धति
2. एस.एम. भुवल एवं सहायक : कंपनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
5. N.D. Kapoor : Company Law.
8. माधुर, सक्सेना : कंपनी अधिनियम एवं सचिवीय पद्धति
9. चुप्पीवाल, खाचा, जीवी, जन : कंपनी अधिनियम
10. डॉ. आर.एल. नौलखा, कंपनी अधिनियम एवं सचिवीय पद्धति