SCHEME OF EXAMINATION
B.Com. (Honours) Part III
(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 practicals, wherever prescribed, shall be
necessary.

Successful candidates will be classified as under:
- First Division: 60% of the aggregate marks prescribed in the
  Honours and subsidiary subjects taken together
- Second Division: 50% of the aggregate marks prescribed in the
  Honours and subsidiary subjects 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, when ever
prescribed the duration of examination, maximum marks and minimum
pass marks are shown below:

### DISTRIBUTION OF MARKS

<table>
<thead>
<tr>
<th>No.</th>
<th>Subject/Paper</th>
<th>Honours</th>
<th>Hours</th>
<th>Marks</th>
<th>Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accountancy &amp; Business Statistics</td>
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<td></td>
<td>Honours Subjects</td>
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<tr>
<td></td>
<td>Paper I : Auditing</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Paper X : Advanced Cost Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Optional Papers XI &amp; XII (only two of the following :)</td>
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<td></td>
<td>Paper XI/XII : (1) Computer Application in Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Paper XI/XII : (2) Business Statistics</td>
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<tr>
<td>Paper-XI/XII (3) Stock market and Security Analysis</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper-XI/XII (4) Tax Planning</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper-XI/XII (5) Cost and management Audit</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper-XI/XII (6) Business Mathematics</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper-XI/XII (7) Operations</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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</tbody>
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**Subsidiary Subjects:**

| Paper-V : Business and Government                | 3 hrs.  | 100  | 36  |
| Paper-VI : Rural Development and Cooperation    | 3 hrs.  | 100  | 36  |
| Honours Subjects :                               |         |      |     |
| Paper-IX : Functional Management                 | 3 hrs.  | 100  | 40  |
| Paper-X : Development of Business                | 3 hrs.  | 100  | 40  |
| Paper-XI : Entrepreneurship in Rural Areas       | 3 hrs.  | 100  | 40  |
| Paper-XII : Fundamentals of Organisational Theory and Practice | 3 hrs. | 100  | 40  |
| Paper-XIII : Industrial Laws                     | 3 hrs.  | 100  | 40  |

**Subsidiary Subjects:**

| Paper-I : Auditing                               | 3 hrs.  | 100  | 36  |
| Paper-II : International Finance and Foreign Exchange | 3 hrs. | 100  | 36  |

3. Economic Administration and Financial Management

**Honours Subjects :**

| Paper-IX : International Finance and Foreign Exchange | 3 hrs.  | 100  | 40  |
| Paper-X : Economic Environment in India            | 3 hrs.  | 100  | 40  |
| Paper-XI : Rural Development and Cooperation       | 2 hrs.  | 100  | 40  |
| Paper-XII : Public Economics                       | 3 hrs.  | 100  | 40  |

**Subsidiary Subjects :**

| Paper-I : Auditing                               | 3 hrs.  | 100  | 36  |
| Paper-II : Business and Government               | 3 hrs.  | 100  | 36  |
B.Com. Hons. Part-III

I. ACCOUNTANCY AND BUSINESS STATISTICS

Scheme:

Hons. Paper-IX: AUDITING
Min. Pass Marks 40 Max. Marks 100

3 hrs. Duration

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. Questions 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 only.

Part II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each. Candidates will have 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. Auditing: Meaning, Objects, Fraud, Error; Book-keeping, Accounting and Auditing; Classification of Audits; Planning and Procedure of Audit; Audit Programmes; Auditor's Working Papers; Test Checking; Routine Checking.

2. Internal control: Meaning, objectives and evaluation of Internal Control; Internal Check and Internal Audit; Internal Control regarding Sales, Purchases, Assets, liabilities and salaries and Wages; Vouching.

3. Verification and Valuation of Assets and Liabilities; Rules laid down in Kingston Cotton Mills Co. Ltd. (1896); Irish Woollen
Co. Ltd. (1901); Westminster Road Construction & Engineering Ltd. (1941) and Thomas Gerard and Sons Ltd. (1967).

Section - B
2. Audit of joint stock companies: Appointment, Removal and Remuneration of Company Auditor; Audit of Share Capital; Debentures and Managerial Remuneration; Audit for the purpose of Statutory Report and Prospectus; Audit of Government Companies with reference to Section 619 to the Companies Act, 1956.

Section - C
2. Divisible Profits including Audit of Reserves and Provisions; Audit Reports and Audit Certificates.

Books Recommended:
1. भी.एच. टेंडन : अंकेक्षण
2. टी.आर. मार्गा : अंकेक्षण
3. एस.एम. शुभस्ता : अंकेक्षण
4. जेएन. खण्डेलवाल : अंकेक्षण
5. Spicer & Paglar: Practical Auditing (Indian Ed.)
6. De Paula: Principles of Auditing
7. J. Lancaster: Principles & Practice of Auditing
8. R.G. Williams: Elements of Auditing
9. Mautz and Sharaf: Philosophy of Auditing
10. Ronald L. Irish: Auditing
11. Jagdish Prakash: Auditing
12. Krinadwala & Krishnadwala: Auditing
Honors Paper-X: ADVANCED COST ACCOUNTING

Scheme:
Min. Pass Marks 40 Max. Marks 100

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

Part-II will comprise of 1 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question 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. Review of Cost Accounting as Information System; Concept of Costs; Types of Costs; Installation of a Costing System.
2. Cost Control as distinct from cost determination; Control over Wastage, Scrap, Spoilage and Defective.
3. By-product and Joint product costing including equivalent units.
4. Cost Control Accounts and Integral Accounts.

Section - B

5. Marginal Costing : Stock valuation under marginal costing; Absorption costing curve linear; Break even analysis; Break even charts; Differential cost analysis.
6. Cost Analysis for management decision making like, Make or Buy; own or lease; repair or replace; now or later: sale of scrap or retain; shut down or continue; expand or contract; dropping or adding a product; suitable product mix.
7. Pricing decision in special circumstances, like sale below cost, export pricing, dumping and inflation.
Section - C

8. Standard Costing: General Principles; setting of standard costs; variance analysis cost; profit and sales variances; presentation of variances.

9. Uniform Costing and Inter-firm comparison

10. Cost Reduction: Meaning; Techniques; Principles and Procedure; Treatment of research and development costs.

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

Books Recommended:

1. Subramanian, V: Principles and Practice of Cost Accounting
2. Bhar B.K.: Cost Accounting: Methods & Problems
3. Saxena and Vashishtha: Advanced Cost Accounting (Sultan Chand & Sons)
5. Bopple: Cost Accounting: A Managerial Approach

Optional Paper XI/XII (any two to be offered)

Optional Paper-XI/XII:
(1) COMPUTER APPLICATION IN ACCOUNTING

Theory: 50 Marks Practical: 50 Marks
Min. Pass Marks: 40 3 hrs. Duration: Max. Marks: 100

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 question will have an internal choice in the form of either/or. The candidate 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 to Computers and automated data processing

2. Development of computers, types of computers, hardware and software development of operating system

3. Introduction to other number system (octal and hexadecimal), computer languages

Section - B

4. Introduction to BASIC language: characteristics, constants, variables and expressions, READ, PRINT AND DATA statements, CONTROL statements.


Section - C

7. Introduction to COBOL language - History of COBOL, coding format, Structure of a COBOL program, character set, COBOL words, data names and identifiers, laterals, four divisions of COBOL.

8. Procedure division and basic very - Move, arithmetic verbs, sequence control verbs, input and output verbs, conditional verb.

9. Writing simple COBOL programmes.

Note: 1. There will be three hours of theory and three hours of computer lab work per week.
2. 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. Fundamentals of computers—V. Rajaraman
2. Programming in COBOL—Schaum Series
3. Principles of Auditing—Tomlinson
4. Selecting the Computer System—Chorafas
5. System Analysis & Data Processing—Subramaniam and Menon
7. Computer and Common Sense—Roger Hand and John Shelly
   Computer Science Press, 1978
10. Computer Hardware and Organisation—Solam M.E. Gangott
    Publication (1936)
11. Fundamental Concept of Programming System—Allaman J.D.
    (Addision Wesley)
12. COBOL Programming—M.K. Roy and D. Ghok (Tata McGraw
    Hill, New Delhi)
13. Computer Programming in COBOL—V. Rajaraman (Prentice
    Hall of India, New Delhi)
    Delhi)

Optional Paper-XI/XII: (2) BUSINESS STATISTICS

Scheme :
Min. Pass Marks 40  3 hrs. Duration  Max. Marks 100

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 question 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. Analysis of time series: Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations.
3. Multiple correlation and regression.

**Section B**

4. Association of attributes.
5. Theory of probability: Elementary problems based on permutations and combinations, additive and multiplicative rules.
7. Sampling: Meaning, sample of attributes and variables, Test of significance, large samples and small samples, T-test, F-test and chi-square test.
8. Analysis of variance: One way and two way classifications, design of experiments.
9. Statistical quality control.

**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. प्रमुख, कविदेवकृत, गुप्त: ज्यादातरिक गणितीकी (अन्नेश दुक्क क. जनपद)
2. नागर: गणितीकी के सिद्धात (भीमाश्चर्प प्रकाशन)
3. S.P. Gupta—Statistical Methods (Sultan Chand & Sons)
4. Sancheti & Kapoor—Statistical Methods
Syllabus B.Com.(Hons.) Pt.-III

Optional Paper-XI/XII:

(3) STOCK MARKET AND SECURITY ANALYSIS

Scheme:
Min. Pass Marks 40  3 hrs. Duration  Max. Marks 100

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.
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

Part-II will comprise of 3 descriptive/problem solving/essay type
questions of 20 marks each taken from all the three sections. Each
question 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, nature and importance of stock market.
origin and development of stock market in India: organisation of
stock market in India.

2. Functions of stock market, Transactions of business aspect
and forward; speculations and classes of speculations, margin; trading
options; hedging, arbitrating; procedure of transfer of shares and
bonds; blank transfer.

3. Stock market regulations; Membership, maintenance and audit
of their books of account. Securities and Exchange Board of India:
its functions and control, protections of small investors.

Section - B

4. Stock exchanges and new issue market: mechanism of floating
new issues, listing of securities, underwriting of securities.

5. Types of securities. Fixed and variable, return securities, Equity
shares, Debentures—convertible and non-convertible debentures.
warrants, stock options, Government securities.

6. Concept of valuation; Present value, Internal Rate of Return

Holding period yield.

7. Analysis of risk and return on securities

Section C

4.8. Fundamental analysis; economic analysis; company analysis.
5. Technical analysis

6.1. Introduction to Market Efficiency

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. Graham and Dodd—Security Analysis
2. Prasanna Chandra—The Investment
5. Preeti Singh—Investment Management
6. Birston R.J.—The Stock Exchange and Investment Analysis
7. Dr. Veena—Stock Market in India
8. Gupta U.L.—Working of Stock Exchange in India

Optional Paper-XI/XII : (4) TAX PLANNING

Scheme:
Min. Pass Marks 40  3 hrs. Duration  Max. Marks 100

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

Section A

1. Meaning of tax planning, tax avoidance and evasion of tax

Concealment of income: concept of ultra vires of companies

2. Recognition methods of tax planning, legal diversion of income

Implications of the provisions of aggregation of income, getting maximum advantage of tax incentives, tax holidays, allowable

Section B

3. Tax planning through Hindu undivided family and creation of trusts

4. Tax planning in respect of partnership, public limited company

5. Specific areas of tax planning, tax planning in respect of capital gains, investment income and structure of salaries and

pre-requisites

Section C

6. Tax considerations in specific decisions

(i) to own an asset or take on lease;

(ii) to issue shares or debentures;

(iii) to employ or make partner;

(iv) Export Vs. Domestic sales;

(v) Repair or replace.

7. Planning of income tax of an individual through specific savings and investment and effect of such planning on after tax
income.

8. Problems arising from different concepts of income legal, economic and accounting.

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. डॉ. श्रीमंत शरण सिंह के कथादाता, एवं का आयोजन
2. प्रमोद न्यूयर्स का नियोजन, प्रमोद प्रकाशन
4. Bhagwati Prasad—Law and Practice of Income-tax in India
5. Singhania V.K.—Direct Taxes Law and Practice
7. Bhargava S.E., Jain H.L.—Tax Planning Methods
8. Santhanam R.A.—Tax Planning in respect of Capital Gains
9. Bhagwati Prasad—Wealth Tax and Gift Tax
10. Mehrotra & Goyal—Wealth Tax and Gift Tax
11. R.N. Lakhota—How to Save Income-tax by Laws in direct Tax
12. E.A. Srivastava—Corporate Tax Planning
14. H.P. Raina—Corporate Taxation—A Handbool

(5) COST AND MANAGEMENT AUDIT

Scheme:
Min. Pass Marks 40 Max. Marks 100
3 hrs. Duration 8

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 question 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. Cost Audit: Nature, objects and scope; cost audit leading to other services; cost audit and financial audit.
Syllabus B.Com.(Hons.) Pt.-III  17

   Rights, duties and responsibilities—professional and legal—under
   relationship between statutory financial auditor, cost auditor and
   internal auditor.
   Professional ethics and misconduct special legal liability

Section B

1. Preparation of the cost audit programme—evaluation of internal
   Control system—verification of cost records—accuracy of data—
   material inventory control—output of the programme—

2. Preparation and verification of cost records under Accounting
   Records Rules, 1964 (d) of the Companies Act, 1956 (only
   general knowledge is required)—Use of statistical sampling method—

3. The cost audit reports—contents of reports as per Cost Audit
   Records Rules, 1964 (b) of the Companies Act, 1956—Review of
   Cost audit reports by Government.

Section C

1. Management audit—Meaning, nature and scope—qualifications of a
   management auditor—concept of efficiency audit—proprietary audits.

2. Specific areas of management audit—review of control—review of purchasing control, review of selling and
   distribution policies and programmes, review of manufacturing
   operations.

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

Books Recommended:

Choudhary D. — Management Audit and Cost Audit (New Central
   Book Agency, Calcutta)

Ramanathan—Cost and Management Audit (Tata McGraw Hill,
   New Delhi)

Costa W.I — Management Audit (Prentice Hall)

Tikhe J.G. — Cost Audit and Management Audit (Bangalore
   Chapter of Cost Accounts)

Optional Paper-XIII: (6) BUSINESS MATHEMATICS

Scheme:
Min. Pass Marks: 40
Max. Marks: 100
Duration: 3 hrs.

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

Part-I will consist of 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 80 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 question 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. Arithmetic, geometric and harmonic progressions; compound interest and annuities.
2. Permutations and combinations : binomial theorem for positive integral index only.
3. Graphs and linear inequalities in two variables to determine the feasible region; solution of quadratic equations; relation between roots of a quadratic equation.

Section-B

4. Matrices and determinants of a matrix or order up to three only, use of matrices in solving simultaneous equations by matrix inversion as well as pivotal reduction method and by use of determinants.
5. Linear, quadratic, exponential and logarithmic functions; concept and determination of break-even point; curve fitting by the
method of least squares: fitting of linear, quadratic, exponential and logarithmic curves.

Section C

6. Elements of Trigonometry - (to enable a student to learn: integral calculus with the aid of Trigonometric Ratios, Trigonometric Ratios of angles associated with a given angle and their formulae, multiple and sub-multiple angles, transformation of sums into products and vice versa, definition of inverse circular functions, etc.).

7. Elements of differentiation, simple application of differentiation, and maxima and minima of univariate functions. The limit definition of derivatives.

8. Elements of integration, indefinite and definite integrals, simple application, integrating to calculate accounting and business problems.

Note: The candidate shall be permitted to use battery operated pocket calculators that should not have more than (2) digits, 6 functions and 2 memories and should be noiseless and Cordless.

Books Recommended

S. S. Rasan - Business Mathematics
Mehta and Madani - Basic Mathematics for Commerce
S. S. Rasan - Business Mathematics

Optional Paper-XI/XII (7) OPERATION RESEARCH

Scheme

Min. pass Marks 40  3 hrs. Duration Max. Marks 100

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
question 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: Quantitative techniques and operation research methodology and models of O.R.
2. Linear Programming concept, formulation, graphical solution.
3. Transportation model, assignment model.

Section - B

4. Game theory.
5. Waiting line models.

Section - C

7. Inventory control techniques.
8. Network analysis, PERT & CPM, including time-cost trade-off.
9. Quantitative decision models: decision making under certainty, uncertainty and Risk, expected value of perfect information, decision tree.

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. मारुपुर, खण्डेलवेल: वैज्ञानिक प्रथितिया (अज्ञात बूढ़ कंपनी, जयपुर)
2. C.R. Kothari, Vikas—Quantitative Techniques
3. Bonieni, Bierman—Quantitative Methods
6. गोखल एवं हैमिय: संक्षिप्त विज्ञान
7. O.R. Kothari—Operations Research (Vikas)
8. P.K. Gupta & D.S. Hira C.W.—Operations Research (Sultan Chand & Sons)
9. Churchaman, R.L. Ackoff & Asnoff—Introduction to Operation Research
Paper XI/XII : (8) Functional Accounting

Duration : 3 hrs. \ \ \ \ \ \ \ \ \ \ \ \ \ Max. Marks : 100

Section : A

1. Sectional and Self Balancing Ledgers.
2. Accounts from Incomplete Records
3. Royalty and Lease Accounts

Section : B

5. Hire Purchase and Instalment Sale Transaction.
6. Valuation of Goodwill and Valuation of Shares

Section : C

7. Departmental Accounts
8. Branch Accounts (including foreign branch).

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. R.L. Gupta : Advanced Accountancy
Subsidiary Paper-1: BUSINESS AND GOVERNMENT

Scheme:

Min. pass Marks 36  3 hrs. Duration  Max. Marks 100

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

Part-I will comprise 2 questions of 20 marks each. Question

Part-II will comprise 2 short answer questions of 10 marks each.

Each question must be answered in a maximum of 250 words.

The question paper will be answered in a separate

book. Time allowed for Part-I will be 1 hour.

Section - A

Dynamic setting of business, socio-economic basis of business,

Developing Business objectives; business ethics, constitutional

provisions regarding business, concept of welfare state, industrial

democracy.

Section - B

Trusteeship concept, Social audit, Industrial policy, Licensing

policy, control over business through Corporate Law.

Section - C

The concept of public enterprises—Rationale of nationalisation

and privatisation.

Government assistance to industries. MRTP Act. consumer

protection.

Books Recommended:

Khera S.S.—Government in Business

Francois Cherundolo—Government & Business (Himalaya)
RURAL DEVELOPMENT AND COOPERATION

Scheme

Max. pass Marks 36

A. 1st Paper
B. Max Marks 100

No. of questions 15

Each question 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. 1 will consist of 3 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. 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 question 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. Concept and Significance of Rural Development.
3. Rural Development Administration, Rural Development Agencies, Democratic Decentralisation and Panchayati Raj.

Section - B


Section C

Books Recommended

1. R. Kulkarni, Theory and Practice of Co-operation.
2. B. N. Majumder, Theory and Practice of Co-operation.
3. Report of the Review Committee of the All India Rural Credit Survey.
4. Introduction to Sales Management.
5. K. M. K. M. A. Co-operation at Home and Abroad.
7. "Rural Economics" by D. M. Desai et al.
8. "Rural Economics" by D. M. Desai et al.
9. "Rural Economics" by D. M. Desai et al.

H. M. - सामूहिक राजस्थान की अर्थव्यवस्था
2. BUSINESS ADMINISTRATION

Hons. Paper-IX : FUNCTIONAL MANAGEMENT

Scheme
Min. pass Marks 40 3 hrs. Duration 3:00 Max. Marks 100

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

Part I will comprise 2 questions of 20 marks each. Question 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part II of the question paper will be answered in the 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 question 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


Section - B

Marketing : Meaning, Evolution of Modern Concept of marketing, Scope and Importance of Marketing, Products Planning and Development, Marketing Research, Channels of Distribution, Pricing Policies and Strategies.

Finance : Finance function—Scope and Importance of Financial Management, Functions and Role of Financial Manager, financial planning and capital structure, sources of finance, working capital and its sources.

Section - C

Production : Meaning, nature, scope and importance of production management, production process, production planning and control, quality, control product design and product research.

Materials : Meaning, scope and functions of materials management, purchase planning, inventory planning and control, vendor development DGS & D purchase process and procedure.

Books Recommended:
1. Flippo—Personnel Management (McGraw Hill)
2. Yoder Dale—Personnel Management & Industrial Relations
3. अग्रवाल, पीरजाल : सेवीवार्थि प्रबंध (संचयन साहित्य संस्थ, आगरा)
4. शर्मा, शर्मा, मुराणा : मानव संसाधन प्रबंध (स्मृति तुक डियो, जयपुर)
5. जी.एस. सुभा : क्रियात्मक प्रबंध, रोशेल बुक हिंदी, जयपुर
7. अग्रवाल, और्फ़ार : विपणन प्रबंध (कालेज बुक हिंदी, जयपुर)
8. व्यवसाय, पोजाल : विपणन प्रबंध के सिद्धांत एवं व्यवहार (रोशेल बुक हिंदी, जयपुर)
11. अग्रवाल, अग्रवाल : क्षेत्रीय प्रबंध (रोशेल बुक हिंदी, जयपुर)
12. Butta, E.S.—Modern Production Management
13. पोजाल, पुरुषार : उत्पादन प्रबंध (रोशेल बुक हिंदी, जयपुर)
15. Gopal Krishanan & Sonderiam—Integrated Material Management
16. कुम्भट उपाध्याय : सामान्य प्रबंध
17. पोजाल, पुरुषार : सामान्य प्रबंध के सिद्धांत एवं व्यवहार (रोशेल बुक हिंदी, जयपुर)

**Hons. Paper X**

**DEVELOPMENT OF BUSINESS ENTREPRENEURSHIP**

**Scheme:**

_Min. Pass Marks 40 3 hrs. Duration  Max. Marks 100_

**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 question 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

Meaning and nature of entrepreneurship, Entrepreneurship and socio-economic development, Origin and development of entrepreneurship in India, Problems of entrepreneurship, Social responsibility of entrepreneurship, et cetera.

Section - B

Government encouragement to entrepreneurship, Organisations of Central and State Governments to help entrepreneurs, Licensing and Regulation of industry, Infrastructure facilities, Preparation of Project report, Feasibility report, et cetera.

Section - C

Financial facilities to small entrepreneurs, Industrial Co-operatives, District Industrial centers, Industrial Estates/ Areas, Development of ancillary units, Research and Development, et cetera.

Entrepreneurship in Rajasthan, Incentives and concession available to industries in Rajasthan, Role of various corporations and agencies.

Books Recommended

1. Dailey's 'Entrepreneurial Management', 1971
2. Tandon's 'Environment & Entrepreneur', 1965
3. Raymond Leeowens and Ashis Mandi: The New Vaisya
4. Vinayshil Gautham: Enterprise & Society

Hons. Paper XI: FUNDAMENTALS OF ORGANIZATIONAL THEORY & PRACTICE

Scheme:
Min. Pass Marks 40  3 hrs. Duration   Max. Marks 100

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

In Part-II, of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 3 hours.

Section - A

The concept of organisation definition, characteristics and types.

Theories of organisation: Classical and modern system and contingency approaches.

Basis of individual behaviour: Elementary study of human personality, individual and his work environment.

Section - B

The concept and characteristic of a group, types of groups. Functions of groups, informal communication, group norms and cohesiveness. Meaning, type consequences, sources and strategies of conflicts. Meaning and functions of leadership, types of leaders, qualities of leaders, Trait the concept of leadership effectiveness.

Section - C

Meaning of change, genesis of change understanding change. Strategies of change, resistance to change, overcoming resistance to change. Transactional Analysis, Meaning and characteristics of organisational development.

Books Recommended:

Fred Luthans: Organisational Behaviour
J.G. March and H.A. Simon: Organization
McGregor: The Human side of Enterprise
Keith Davis: Dynamics of Organizational Behaviour
L.M. Prasad: Organisation Theory and Behaviour
R.A Shamma: Organisation Theory and Behaviour
S. Wendel: French and Ceil H. Bell: Organization Development

Honours Paper XII: INDUSTRIAL LAWS

Scheme:
Min. Pass Marks 40 3 hrs. Duration  Max. Marks 100

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 question 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
The Factories Act, 1948.
The Payment of Wages Act, 1936.

Section - B
The Indian Trade Union Act, 1926.
The Industrial Disputes Act, 1947.
The Payment of Bonus Act, 1965.

Section - C
Workman's Compensation Act, 1923.

Books Recommended:
1. Inderjeet—Labour Laws
2. Sarkar—Labour Laws of India
Subsidiary Paper-I : AUDITING

Scheme:
Min. Pass Marks 36  3 hrs. Duration  Max. Marks 100

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

Part-I will comprise 2 questions of 20 marks each. Question Nos. 1-4 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question Nos. 5-8 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 question 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 answer book. Time allowed for Part-II will be 2 hours.

Section - A
Meaning and objectives of Audit : Principles, technique and procedure of Audit, Importance and Limitations of Audit.
Kinds of Audit - Continuous, Periodical and Internal Audit.
Internal Accounting Control - Internal Check and Internal Audit Audit Programme, Test Checking, Vouching, Verification of assets and liabilities and their valuation

Section - B
Audit of sole proprietorship and partnership concerns (excluding institutional audits)
Audit of joint stock companies - appointment, removal and remuneration of company auditor, Audit of share capital, debentures
managerial remuneration: Audit for the purpose of statutory report and prospectus. Audit of Government companies with reference to Section 619 to the Companies Act, 1956.

Section - C

Rights, duties and liabilities of an auditor, Divisible profits including audit of reserves and provisions, Reports and audit certificates, study of the following cases:
1. London and General Bank case
2. Kingston Cotton Mills case
3. Commissioner of Income Tax Vs. G.M. Dandekar
4. Council of the Institute of Chartered Accountants of India Vs. B.K. Sethu
5. Mckesson and Robbins case

Books Recommended:
1. R.R. Gupta: Text Book of Auditing
2. B.N. Tandon: Practical Auditing
3. T.R. Sharma: Auditing
4. S.M. Shukla: Ankesan

Books for Reference:
1. Spicar & Paglar: Practical Auditing (Indian Ed.)
2. De Paula: Principles of Auditing
3. J. Lancaster: Principles and Practice of Auditing
4. R.G. Williams: Elements of Auditing
5. Mautz and Sharaf: Philosophy of Auditing
6. Ronald I. Irish: Auditing

Subsidiary Paper II:

INTERNATIONAL FINANCE AND FOREIGN EXCHANGE
Scheme: Rural Development and Cooperation
Min. Pass Marks 36  3 hrs. Duration  Max. Marks 100

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 question 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. Concept and Significance of Rural Development.
4. Village level, Block level and District level Administration for Rural Development: District Rural Development Agencies.

Section-B


Section-C

2. Origin of Co-operative movement, Brief history in India and Abroad, Co-operative movement in Rajasthan.
3. Co-operative Marketing, Consumers and Industrial Cooperatives.
4. State and Co-operation.
5. A study of Rajasthan State Co-operative Bank, (Apex Co-op. Bank) and RAJFED.

Reference Books:

1. B.S. Mathur
2. R.D. Bedi
3. F.R. Fay
4. भीष्म पार्वती
5. बी. श्री कृष्णा
6. V Sharda

Co-operation in India
Theory History and Practice of Co-operation
Co-operation at Home and Abroad
सहकर्तव्य
सहकर्तव्य का निरन्तर विकास
The Theory of Co-operation
3. ECONOMIC ADMINISTRATION AND
FINANCIAL MANAGEMENT

Hrs Paper-IX : INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

Scheme:

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

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

Part-II 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-II would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving type questions of 20 marks each taken from all the three sections. Each question will have an internal choice of the form of either of the two. 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 importance of international finance.
2. Methods of international payments.
4. Documentary Credit (L.C's).

Section B

3. Export-Import Bank of India (EXIM BANK).
4. Export Credit and Insurance : Role of E.C.G.C.
Section C
1. The concept and importance of foreign exchange.
3. Present International Monetary Funds Exchange Rate System

Books Recommended
1. S.K. Varghese—Finance of Foreign Trade and Foreign Exchange
2. B.K. Choudhary—Finance of Foreign Trade and Foreign Exchange
3. Annual Reports of IMF, IBRD and its Affiliates, ADB, EXIM Bank and ECGC

Hons. Paper-X: Economic Environment in India

Scheme
Min. Pass Marks 40
3 hrs. Duration
Max. Marks 100

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 question 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

I. Economic environment—Meaning, Factors affecting economic environment, Basic features of India economy, India in world economy.

II. Economic policies—Agriculture policy, Industrial policy, Commercial policy & Fiscal policy.

III. Economic planning—Meaning, importance, techniques of planning, Salient feature of 5th, 6th, 7th, 8th, 9th & 10th Five year plans.

Section - B

I. Significance of agriculture in Indian economy, and new agriculture strategy, Agriculture Finance (specially Kisan Credit Card).

II. Nature of risk and uncertainty in agriculture, Measures to control risk and uncertainty, Agriculture & W.T.O.

III. Role of Public sector in India and its problems, Concept of privatisation & disinvestment.

IV. Impact of liberalisation on Agricultural, Industrial and development, Globalisation & Swadeshi;

Section - C

I. Foreign Trade, volume, composition and direction, Export promotion.

II. Main features of 2001 census and population policy in India.

III. Indian Economic problems: Poverty, Unemployment, Economic disparities and population explosion.

Books Recommended:

1. राजन एवं सुनाम : भारतीय अर्थव्यवस्था
2. ए.पू. अग्रवाल : भारतीय अर्थव्यवस्था
3. लख्मणारायण गणपति : भारतीय अर्थव्यवस्था
4. चौधरी चरणेश्वर : भारत की भवानी अर्थव्यवस्था
5. गुप्ता, स्वर्णी : आर्थिक नीति एवं नियोजन
6. Rudra Dutt & Sundaram: Indian Economy
7. A.N. Agarwal: Indian Economy
8. ए.एल. अग्रवाल : भारतीय कृषि का अर्थव्यवस्था
Paper XI: RURAL DEVELOPMENT AND CO-OPERATION

Scheme:
Min. Pass Marks 40  3 hrs. Duration  Max. Marks 100

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

Part-II 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 and 30 minutes.

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

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. Concept and significance of Rural Development
2. Strategy of Rural Development: current issues
3. Rural Development Administration - Rural Development Agencies
4. Village level, Block level and District level Administration for Rural Development. District Rural Development Agencies

Section B

1. Rural Infrastructure Development: Rural Roads, Rural Markets, Electrification, Water Supply, Education and health
3. Rural Development programmes: From Antodaya to IRDP
New Rural Development schemes: Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samriddhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGSY), Pradhan Mantri Gram Sadak Yojana (PGSY), National Rural Employment Guarantee Scheme. Main features and achievement of these schemes.


Books Recommended:
1. B.S. Mathur: Co-operation in India
2. R.D. Bedi: Theory History and Practice of Co-operation
3. F.R. Fay: Co-operation at Home and Abroad
4. भी.मु. मानुर: सहकारता
5. भी.भी. गुप्ता: सहकारता के निर्देश एवं अवधार
6. V. Sharda: The Theory of Co-operation

Hons. Paper-XII: PUBLIC ECONOMICS

Scheme:
Min. Pass Marks 40 3 hrs. Duration Max. Marks 100

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

Part-III of the question paper will be answered in a separate booklet. Time allowed for Part-II will be 2 hours.

**Section - A**

Problems to be studied in the Indian Context


**Section - B**


2. Concept of taxable capacity.


**Section - C**


3. Control of Monopolies with reference to Indian conditions.

4. State and Economic controls.

**Books Recommended:**

1. L.N. Nathuramka—व्यापारिक अर्थव्यवस्था

2. R.N. Bhargava—Theory and Working of Union finances in India (Chaitanya, Allahabad)
4. Dalton—Public Finance
5. Findlay Shirra—Public Finance
6. सीएच. गांधी—लोकविद्या
7. एडवर्ड एयर—नुढार्म—लोकविद्या
8. आराम गौरे—लोकविद्या
9. Philip El Taylor—The Economics of Public Finance
10. R.A. Musgrave—Theory of Public Finance

Subsidiary Paper-I: AUDITING

Scheme

Min. Pass Marks 36 |
Max. Marks 100 |
Duration 3 hrs |
Note: The question paper will be divided into two parts: Part-I and Part-II.

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

- Meaning and objects of Audit: Principles, Technique and Procedure of Audit, Importance and Limitations of Audit.
- Kinds of Audit: Continuous, Periodical and Interim Audit.
- Internal Accounting Control - Internal Check and Internal Audit.
- Audit Programme, Test checking, Vouching, Verification of Assets and their Valuation.
Section - B

Audit of sole proprietorship and partnership concerns (excluding institutional audits).


Section - C

Rights, duties and liabilities of an auditor. Divisible profits in case of the following cases:
1. Bank of Baroda Ltd.
2. London and General Bank case.
5. McKechnie and Robbins case.

Books Recommended:
1. R.R. Gupta : Text Book of Auditing
2. B.N. Tandon : Practical Auditing
3. T.R. Sharma : Auditing
4. S.M. Shukla : Ankeshan

Books for Reference:
1. Speare & Paglar : Practical Auditing (Indian Ed.)
2. De Paula : Principles of Auditing
3. J. Lancaster : Principles and Practice of Auditing
4. R.G. Willimas : Elements of Auditing
5. Mautz and Sharaf : Philosophy of Auditing
6. Ronald I. Irish : Auditing

Subsidiary Paper-II : BUSINESS AND GOVERNMENT

Scheme:
Min. Pass Marks 36  3 hrs. Duration  Max. Marks 100

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. will consist of 10 short answer questions of 2 marks each. Each

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

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

Section-A

1. Dynamic setting of business: Socio-economic basis of business
2. Developing Business objectives; business ethics; constitutional provisions regarding business; concept of welfare state, industrial democracy
3. Trusteeship concept; Social audit; Industrial policy; Licensing Policy; Control over business through corporate Law etc.

Section-B

The concept of public enterprises.—Rationale of nationalisation and privatisation.

Government assistance to industries, MRTP Act, consumer protections.

Books Recommended:
2. Francis Chenulem—Government & Business (Himalaya)
3. Upadhyaya & Sharma—Samaj, Sarkar Ayur Vyavsay (Ramesh Book Depot)
4. Agrawal & Kothari—Sarkar, Samaj Aur Vyavsay
5. जी.एस. दुभा : व्यवसाय एवं सरकार (प्रेश बुक हिन्दी, जयपुर)

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