UNIVERSITY OF RAJASTHAN

JAIPUR

SYLLABUS

B.Com. (Hons.)

Part-II

EXAMINATIONS – 2017

Dy. Registrar (Acad.)
University of Rajasthan
B.COM (HONS.) Part - 11\textsuperscript{nd} 
Examination — 2017

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>
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<tbody>
<tr>
<td>2nd Division 50%</td>
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</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>Distribution of Marks</th>
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Dy. Registrar (Acad.)
University of Rajasthan
B.COM (HONS.) Part - I
Examination —— 2017

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>Ist 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>
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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 I Examination
Distribution of Marks

<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>
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<tbody>
<tr>
<td></td>
<td>Compulsory Subjects (Four)</td>
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<tr>
<td>1.</td>
<td>General Hindi (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
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<td>2.</td>
<td>General English (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
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<td>3.</td>
<td>Environment Studies (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
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<td>4.</td>
<td>Elementary Computer Studies</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
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<tr>
<td>5.</td>
<td>Elementary Hindi (For Foreign Students or student from non – Hindi speaking area)</td>
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</table>

1. Accountancy & Business Statistic
Honours Subjects:
Paper-I Corporate and Financial Accounting 3 hrs. 100 40
Paper-II Business Statistics 3 hrs. 100 40
Paper-III Advanced Accountancy 3 hrs. 100 40
Paper-IV Advanced Business Statistics and Mathematics 3 hrs. 100 40

Subsidiary Subject
Paper - V Business Law 3 hrs. 100 36
Paper VI Business Economics 3 hrs. 100 36

[Signature]
Registrar (Acad.)
University of Rajasthan
Jaipur
### Economic Administration & Financial Management

#### Honours Subjects

<table>
<thead>
<tr>
<th>Paper</th>
<th>Duration</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper – I Economic Administration and Policy</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – II Operational Research and Risk Analysis</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – III Project Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper – IV Development Banking and Investment Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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</tbody>
</table>

#### Subsidiary Papers

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

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
B.Com. Part II (Hons. Course)

Paper I

Income Tax

Max. Marks. 100

Time : 3 hours.
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
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
B.Com. Part II (Hons. Course)

Paper II
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
Introduction : Meaning and definition of cost, cost centre, costing, cost accounting
and cost accountancy. Objectives, significance and limitations of cost accounting.
Systems, methods and techniques of cost accounting. Distinction between Financial
and Cost Accounting. Material purchasing and storing, valuation and issue of
material. Material cost control.

Unit – II
Labour: Recording of time and wages, Methods of remuneration, incentive plans.
Allocation of wages; labour turnover and treatment of idle time and overtime.
Overhead : Meaning, Collection, Classification, Allocation, Apportionment, and
Absorption of Overhead.

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
Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in
progress, profit on completed, incomplete and contracts nearer to completion.
Process Costing : Meaning and significance, treatment of normal and abnormal losses
in process accounts. Inter process profit (Excluding Joint Product, By- product &
Equivalent Production.)

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 :- C. Accounting (Volume I & II)

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University of Rajasthan
B.Com. Part II (Hons. Course) 2016-17

Paper III

DIRECT TAX

Time : 3 hours. Min. Marks 40

Max. Mark.: Written Exame 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

Advance Payment of Tax, TDS, Interest on Taxes and
Tax Refund, Assessment Procedure.

Unit - II

Assessment of Trust
Assessment of Local Authorities.

Unit - III

Assessment of Non- Residents and Representative Assessee.
Advance Ruling, Double Taxation Relief and Foreign Collaboration.

Unit - IV

Assessment of Co-operative Societies.
Penalties and Prosecutions, Appeal, Revision and Tax Authorities.

Unit - V

Assessment of Companies.

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.

Recommended Books:

1. Singhaniya V.K. : Direct Taxes
2. Grish Ahuja : Direct Taxes
5. Patel & Choudhary : Wealth Tax, Corporate Tax
B.Com. Part II (Hons. Course)

Paper IV

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 (Kitab Mahal)
5. Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting
B.Com. Part II (Hons. Course)

Paper V

Company Law & Secretarial Practice

(As per Companies Act 2013)

(Subsidiary paper of Bus. Admn.)

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, Memberships, 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
B.Com. Part II (Hons. Course)

Paper VI

ECONOMIC ENVIRONMENT IN INDIA
(Subsidiary Paper of EAFM)

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)
5. Laxmi Naryan Naturamka: Indian Economy (Hindi)

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

Dy. Registrar (Acad.)
University of Rajasthan
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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, Whollytime 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. अर सी अध्याय एव एन. एस. कॉलारी : कम्पनी अधिनियम एव सचिवीय पद्धति
2. एस.एन. शुक्ला एव सहाय : कम्पनी अधिनियम एव सचिवीय पद्धति
3. S.A. Sharlekar: Secretarial Practice.
5. N.D. Kapoor: Company Law.
7. Aavatar Singh: Company Law
8. मापूर सबसँग: कम्पनी अधिनियम एव सचिवीय पद्धति (प्रेम दुका द्विप्रयोग, जयपुर)
9. शामी: जोशी: कम्पनी अधिनियम (अनजमेश दुका कम्पनी, जयपुर)
B.COM. Part IIInd (Bus. Adm. Hons.)

Paper VI Management

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-

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University of Rajasthan
JAIPUR
Books Recommended:

4. Richard, Hatman Tuwence P. Hogan and John Wholipan: Modern Business Administration
5. S. Sarlekar: Business Management.
7. छ.पी. सिंघल: प्रबंध, अर्ज़नेल बुक कम्पनी, जयपुर
8. P. Subba Rao: Management-Theory and Practice, HPH.

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B.COM. Part IIInd (Bus. Adm. Hons.)

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


Books Recommended:

2. Agnihotri: Industrial Relations in India.
3. C. Myres: Industrial Realties 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

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

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4. Patel & Choudhary: Income Tax
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. सूदस्तंब एवं सुन्दरम : भारतीय अर्थव्यवस्था
2. ए.प्र.न. अक्षाय : भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नामचूरामक : भारतीय अर्थव्यवस्था
4. गुरता, स्वामी : भारत में आर्थिक पर्यावरण
5. Rudra Dutt and Sundaram : Indian Economy
7. आर्थिक सर्वेक्षण
8. भारत
9. Swami, Gupta : Economic Environment in India
10. N.D. Mathur : Economic Environment in India, Shivam Book House (P) Ltd., Jaipur

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16
B.COM (HONS.) PART-II

Core Papers

PAPER – I

Economic Administration and Policy

Time : 3 hours.
Min. Marks : 40

Max. Marks : 100

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 (रमेश बुक डिपो, जयपुर)
8. मधुर एवं शर्मा : आर्थिक प्रशासन
9. द्विपाना : विकास का अर्थशास्त्र

PAPER – II
Operational Research and Risk Analysis

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

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.
Queueing theory – Meaning, concepts and problems related with queueing 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 – III
Project Management

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

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 – mirrless 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"

PAPER – IV
Development Banking and Investment Management

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


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

Paper-I
Income Tax

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

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.

Books Recommended:
3. S. Sundaram: Law and Practice of Income Tax in India.
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

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

Unit-I Meaning, Characteristics of a Company, Lifting of Corporate
    Veil, Types of Company, Privileges of a Private Company.

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,
    Meetings 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. अधिवाल एवं एन.एस. कोलंद : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस.ए. कुच्च एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
5. N.D. Kapoor : Company Law.
8. माफूर, सचिवीय : कम्पनी अधिनियम एवं सचिवीय पद्धति
9. तुषारदत्त, खाना, जीश, जल : कम्पनी अधिनियम
10. डा. आर.एल. जैलखा, कम्पनी अधिनियम एवं सचिवीय पद्धति