UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. (Hons.)

Part-III

EXAMINATIONS – 2017

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
Scheme of Examination:

The number of papers and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory part as well as practical part of a subject/paper, wherever prescribed, separately. Classification of successful candidates shall be as follows:

<table>
<thead>
<tr>
<th>First Division</th>
<th>60%</th>
<th>of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together</th>
</tr>
</thead>
<tbody>
<tr>
<td>Second Division</td>
<td>48%</td>
<td></td>
</tr>
</tbody>
</table>

All the rest will be declared to have passed the examination if they obtain the minimum pass mark in each subject viz. 36%. No division shall be awarded at the Part I and the Part II Examination.

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).

B.Com. (Part-III) 2017 Examinations

Paper-I THEORY AND PRACTICE OF AUDITING

Paper-II MANAGEMENT ACCOUNTING

Optional Papers: Paper-III and Paper IV (Select any two out of the following OPT-1 to OPT 6)

OPT Paper-1: TAX PLANNING

OPT Paper-2: INDIRECT TAXES

OPT Paper-3: COST AND MANAGEMENT AUDIT

OPT Paper-4: OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

OPT Paper-5: COST ANALYSIS AND COST CONTROL

OPT Paper-6: COMPUTERIZED ACCOUNTING (Theory-50 Marks and Practical- 50 Marks)

{Only for Regular Students}

Paper-V FUNCTIONAL MANAGEMENT (Subsidiary paper of Bus. Admn.)

Paper-VI RURAL DEVELOPMENT AND COOPERATION (Subsidiary paper of EAFM)
B.Com. Part III (Hons. Course)

Paper I

Theory & Practice of Auditing

Unit - I

Auditing: Meaning, Objects, Fraud and Errors, Relationship between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit, Internal Control Measures, Audit Programme.

Unit - II

Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification), Company Auditor: Appointment, Remuneration.

Unit - III

Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities of Company Auditor, Audit Report and Certificates.

Unit - IV


Unit - V

Audit of Accounts of Private Concern and Partnership Firms, Cost Audit: Aspects, Objects, Advantages, Cost Audit in Practice and Cost Audit under Indian Companies Act, 2013, EDP Audit: Meaning, Scope, Importance, Types and various activities of Data Processing and Approaches to EDP Systems of Audit.

B.Com. Part III (Hons. Course)

Paper II

Management Accounting

Unit-I


Unit-II


Unit-III


Unit-IV


Unit-V

Cost of Capital, Capital Expenditure Decisions, DCF and Non-DCF techniques.

Unit-II
Capital Gain & Tax Planning, Set off and Carry Forward of Losses and Tax Planning with Investments.

Unit-III
Tax Planning and Form of Organizations, Diversion of Income and Tax Planning.

Unit-IV

Unit-V
Tax Planning and Managerial Decisions.

B.Com. Part III (Hons. Course)
Optional Paper 2
INDIRECT TAXES
Unit-I
Introduction of CST, Inter State Sales, Declared Goods, Registration of Dealer under CST, Computation of Taxable turnover & Tax Liability under CST, Assessment Procedure.

Unit-II

Unit-III
Introduction, Classification of goods, basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

Unit-IV

Unit-V
Introduction of Service Tax, Taxable Services and Negative List including Exemptions, Registration for Service Tax, Valuation of Services, rate of Service Tax, point of taxation and Computation of Service Tax Liability.

B.Com. Part III (Hons. Course)
Optional Paper 3
Cost and Management Audit
Unit - I

Unit - II
C... Audit Programme, Cost Accounting Records Rules, Verification of Cost Records and Reports.

Unit - III
Cost Audit Report and its Review, Cost Audit leading to other services: Productivity, Energy, Inventory, Environmental Pollution Control and Corporate Service, Peer Review.

Unit - IV

Unit - V

Dy. Registrar (Acad.)
University of Rajasthan
Jaipur
OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Unit-I
Linear Programming: Graphic and Simplex Methods, Concept of Dual.

Unit-II
Transportation and Assignment Models

Unit-III

Unit-IV
Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Decision tree analysis. Simulation Techniques.

Unit-V
Network Analysis- PERT and CPM, Crashing.

B.Com. Part III (Hons. Course)
Optional Paper 5
COST ANALYSIS AND COST CONTROL

Unit - I
Objectives of cost accountancy. Techniques of cost accounting, cost control and decision making. Preparation of cost reports. Productivity accounting : Ratio analysis to measure overall as well as fractional productivity.

Unit - II
Employees Cost Analysis : Payment of salaries compensation and bonus to managerial personal including directors; profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees, welfare and Fringe benefits. Cost reduction and cost control. Value analysis.

Unit - III
Statistical and OR Application for cost control in certainty, uncertainty and risk. Expected value of perfect information. BEP under risk and uncertainty. Model for inventory stock and Responsibility accounting and profit centre Transfer pricing :

Unit - IV

Unit - V
Standard costing: Variance analysis related to material, labour, overhead, sales and profit variances.

B.Com. Part III (Hons. Course)
Optional Paper 6
COMPUTERIZED ACCOUNTING

Unit-I

Unit-II
Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting Vouchers, Accounting Voucher Entry.

Unit-III
Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventory Vouchers, Inventory Voucher Entry and Invoicing.

Unit-IV

Unit-V
Technological Advantages of Tally: Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.

PRACTICAL
Note: Computer Practical should cover practical aspects related to the above syllabus. Practical will be conducted by Internal as well a External Examiner. External Examiner will be appointed by the University.
B.Com. Part III (Hons. Course)  
Paper- V  

Functional Management  
(Subsidiary paper of Bus. Admn.)  

Unit-I  
Meaning, Scope, Role and functions of Human Resource Management; Organisation of Personnel Department; Human Resource Planning; Recruitment, Selection, Placement and Induction.  

Unit-II  
Training and Development; Job Analysis, Job Description, Job Enlargement and Job Enrichment; Performance Appraisal and Merit Rating  

Unit-III  
Meaning, Evolution, Modern Concept, Scope and Importance of Marketing; Product Planning and Development, Marketing Research; Channels of Distribution, Pricing Policies and Strategies.  

Unit-IV  
Finance Functions; 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.  

Unit-V  
Meaning, Nature, Scope and Importance of Production Management; Production Process, Production Planning and Control; quality Control; Product Design and Product Research; Meaning, Scope and Functions of Materials Management; Inventory Planning and Control.  

B.Com. Part III (Hons. Course)  
Paper- VI  

RURAL DEVELOPMENT AND COOPERATION  
(Subsidiary paper of EAFM)  

Unit-I  
Concept and significance of Rural Development, Strategy of Rural Development; Current issues.  

Unit-II  

Unit-III  
Rural Development Programmes: From Antyodaya to IRDP. Critical study of Rural Development Schemes : Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.  

Unit-IV  

Unit-V  
Concept of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.  
Co-operative credit, marketing, consumers housing and industrial cooperatives. State and Co-operation. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.  

Dy. Registrar (Acad.)  
University of Rajasthan
B.COM. Part III (Bus. Adm. Hons.) 2016-17

Paper IX  Functional Management
Paper X  E-Commerce
Paper XI  Insurance
Paper XII  Organizational Behaviour

Subsidiary Papers

Paper I  Auditing and Management Accounting
Paper II  Rural Development and Cooperation

[Signature]
Dy. Registrar (Acad.)
University of Rajasthan
Jaipur
B.COM. Part IIIrd (Bus. Adm. Hons.)(2016-17)

Paper IX  Functional Management

Unit I

Unit II
Job Analysis, Job Enlargement and Job Enrichment, Training and Development, Performance Appraisal and Merit Rating.

Unit III
Marketing—Meaning, Evolution, Modern Concept, Scope and Importance, Product Planning and Development; Marketing Research; Channels of Distribution; Pricing Policies and Strategies.

Unit IV
Finance Functions; Importance and Scope of Financial Management; Functions and Role of Finance Manager; Financial Planning and Capital Structure; Sources of Finance; Working Capital and its Sources.

Unit V
Meaning, Nature, Scope and Importance of Production Management; Production Process, Production Planning and Control; Quality Control; Product Design and Product Research; Meaning, Scope and Functions of Materials Management; Inventory Planning and Control.
Books Recommended:

2. P. Subba Rao: Essentials of HRM and Industrial Relations (Himalaya Publishing House)
3. Butta, E.S.: Modern Production Management
5. Gopal Krishnan and Sonderiam: Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, सर्मा, सुराणा: मानव संसाधन प्रबन्ध (रेसेन बुक हियो)
8. जी.एस. तुमा: क्रियाल्प्रक प्रबन्ध (रेसेन बुक हियो)
9. भदादा, पोर्वाल: विपणन प्रबन्ध के सिद्धांत एवं व्यवहार (रेसेन बुक हियो)
10. अग्रवाल, अग्रवाल: वित्तीय प्रबन्ध (रेसेन बुक हियो)
11. पोर्वाल, सुधार: उत्पादन प्रबन्ध (रेसेन बुक हियो)
12. पोर्वाल, चुंबार: सामग्री प्रबन्ध के सिद्धांत एवं व्यवहार (रेसेन बुक हियो)

Dy. Registrar (Acad.)
University of Rajasthan
Jaipur
Paper X
E-Commerce

Unit I:

Unit II:
Internet and E-Commerce, Networking-LAN, WAN, Business Uses of Internet, www, Protocols, Intranet and Internet, Multimedia Application, Hardware and Software.

Unit III:

Unit IV:
Data Warehousing, Client-Server Computing, Data Mining, Website Management - Steps.

Unit V:

Books Recommended:
Insurence

Unit I:


Unit II:

Fire Insurance, Marine Insurance, Life Insurance, Development of Life Insurance in India.

Unit III:


Unit IV:


Unit V:

Liberalisation and Insurance, The Insurance Act, 1938; The Insurance Regulatory and Development Authority (IRDA), Prospects and Challenges in Insurance Sector.

Books Recommended:

Paper XII

Organizational Behaviour

Unit I:

Unit II:
Perception, Nature, Importance, Difference between Sensation and Perception; Personality: Meaning, Determinants of Personality, Personality Traits and Types, Values, Attitudes and Job Satisfaction.

Unit III:
Interpersonal Behaviour, Group Dynamics- Meaning, Norms and Role, Types of Groups, Cohesiveness, Dynamics of Informal Group, Team and Team building.

Unit IV:

Unit V:
Meaning, Nature and factors of Organizational Change, Planned Change, Resistance to Change, Change Agent, Concept of Organizational Development, Organizational Development Interventions.

Books Recommended:
1. Prasad, L.M.: Organizational Behaviour, S. Chand, New Delhi

Dy. Registrar (Acad.)
University of Rajasthan
Jaipur
<table>
<thead>
<tr>
<th>B.Com. (Hons) Part-III</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Core Papers</strong></td>
</tr>
<tr>
<td>1. Economic Environment in Rajasthan</td>
</tr>
<tr>
<td>2. Rural Development and Corporation</td>
</tr>
<tr>
<td>3. International Finance</td>
</tr>
<tr>
<td>4. Public Economics</td>
</tr>
<tr>
<td><strong>Subsidiary Papers</strong></td>
</tr>
<tr>
<td>1. Auditing and Management Accounting</td>
</tr>
<tr>
<td>2. Functional Management</td>
</tr>
</tbody>
</table>

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
B.Com Part III (Bus. Adm. Hons.) 2016-17
Subsidiary Paper I
Auditing and Management Accounting

Time: 3 hours.  
Min. Marks 36

Max. Mark: Written Exam 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
Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit.  
Internal Control Measures.  
Audit Programme.

Unit - II
Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification).  
Company Auditor: Appointment, Removal and Remuneration.

Unit - III
Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.  
Company Audit, Audit Report and Certificates.

Unit - IV
Capital Structure: Determinants and Theories.  
Leverages: Operating, Financial and Combined.

Unit - V
Ratio Analysis: Preparation of Income Statement and Balance Sheet on the basis of Ratio.  
Cash Flow Statement (AS-3).

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. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
3. T.R. Sharma: Auditing
10. B.L. Dave: Management Accounting.
B. COM (Business Admin Hons) PART – III
Subsidiary Paper – II
Rural Development and Cooperation

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


Unit-III Rural Development Programmes: Critical study of Rural Development Schemes: Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 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 Cooperation
3. F.R. Fay: Co-operation at Home and Abroad.
4. भीलये, मालेर: सहकारिता
5. भीलये, मुख्ता: सहकारिता के सिद्धांत एवं व्यवहार

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
B.COM (HONS) PART – III

Core Papers

PAPER - I

Economic Environment in Rajasthan

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


Unit-II Planning in Rajasthan, Rajasthan Budget, Rural Development schemes- Evaluation & Impact of Development programmes; Human development Index; Problems of Rajasthan Economy- Poverty and Unemployment, Panchayati Raj Institutions.

Unit-III Agriculture – Agriculture policy of Rajasthan, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance, Agriculture Insurance, Agriculture productivity, Commercialisation of Agriculture, minimum support price, demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.

Unit-IV Infrastructure Development in Rajasthan: Road, Energy, Water Transport, social Infrastructure-Education, Health, Tourism Development in Rajasthan- Challenges and Prospects, Main Tourist places in Rajasthan, Socio-Economic Impact of Tourism.

Unit-V Industrial Development in Rajasthan – Industrial Policy, Role of cottage and Small industries in Rajasthan, Credit flow to Industrial Sector.

Rural Finance- Concepts, need and importance, Main source of Rural Finance in Rajasthan, Problems and Prospects of Rural Finance.

Books Recommended:

1. संदूक पर एव संदर्भम : नागरिक अर्थव्यवस्था
2. ए एम. अग्रवाल : नागरिक अर्थव्यवस्था
3. लक्ष्मीनारायण नागरिक : नागरिक अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. वी.एल. ओज़वाड़ा : राजस्थान की अर्थव्यवस्था
6. Mishra and Puri : Indian Economy
PAPER – II
Rural Development and Cooperation

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

Unit-I Concept and significance of Rural Development; Strategy of Rural Development; Current issues.


Unit-III Rural Development Programmes: Critical study of Rural Development Schemes : Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.


Unit-V Concept of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.
Co-operative credit, marketing, consumers, housing and industrial cooperatives. State and Co-operation. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

Books Recommended:
1. B.S. Mathur : Co-operation in India
2. R.D. Bedi : Theory History and Practice of Cooperation
3. F.R. Fay : Co-operation at Home and Abroad.
4. बैंक. भागुर : सहकारिता
5. बैंक. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
PAPER – III
International Finance

Time : 3 hours. Min. Marks: 40

Max. Marks : 100

Unit-I International Finance Meaning, importance need, scope, methods of payment, letter of credit – types, parties, procedure.


Unit-III IMF & Word Bank, IFC & IDA, ADB – Objectives, Recent Developments, Progress; and Criticism.


Foreign Exchange Transaction : Spot, Forward Exchange, Futures, Options, and Arbitrage.

Unit-V Exchange Control : Meaning, Features, Objectives, Methods, Merits and Demerits. FEMA.

Foreign Aid to India : Role, Impact of Foreign Aid on India’s Economic Development and Problems of Foreign Aid. WTO-Introduction, Objectives, Functions. India & WTO.

Books Recommended:

PAPER – IV
Public Economics

Time : 3 hours.
Min. Marks : 40

Unit-I Nature and scope of Public Economics. Role in augmenting allocative efficiency, distributive justice and economic stability in the economy. Meaning and importance of fiscal policy, current fiscal policy of India.

Unit-II The Principle of Maximum Social Advantage. Public Expenditure, canons and effects on production, distribution and consumption recent trends in public expenditure.

Unit-III Sources of Public Revenue, Taxation – meaning, classification, canons and effects of taxation, Social justice. Taxable capacity : Meaning, concept and classification.

Unit-IV Public Debt : Loan v/s Tax, Debt as a source of development, internal and external debts. Deficit Financing, Non Tax Revenues, Profits from Public Enterprises. Recent Trends in Fiscal Deficit.


Books Recommended:
1. L.N. Nathuramka – कराधान एक सैद्धांतिक विषय
2. R.N. Bhargava – Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton – Public Finance
4. Findlay Shirras – Public Finance
5. पी.एन. शर्मा : लोक वित्त
6. एड्डले एवं सुदर्शन : लोक वित्त
7. Philip E. Taylor – The Economics of Public Finance
8. R.A. Musgrave – Theory of Public Finance
9. R.C. Agarwal – Public Finance – Theory and Practice
Subsidiary Papers

Paper – I
Auditing and Management Accounting

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


UNIT – II  Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification).
Company Auditor: Appointment, Removal and Remuneration.

UNIT – III Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities.
Company Audit: Share Capital and Debentures.
Audit Report and Certificates.

Capital Structure: Determinants and Theories.
Leverages: Operating, Financial and Combined.

Ratio Analysis: Preparation of Income Statement and Balance Sheet on the basis of Ratio.
Cash Flow Statement (AS-3).

Books Recommended:
1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
3. T.R.Sharma: Auditing
10. B.L. Dave: Management 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.
Paper - II

Functional Management

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

Unit-I Meaning, Scope, Role and Functions of Human Resource Management; Organization of Personnel Department, Human Resource Planning, Recruitment, Selection, Placement and Inductions.

Unit-II Training and Development, Job Analysis, Job Description, Job Enlargement and Job Enrichments, Performance Appraisal and Merit Rating.

Unit-III Meaning, Evolution, Modern Concept, Scope and Importance of Marketing, Product Planning and Development, Marketing Research, Channels of Distribution, Pricing Policies and Strategies.


Unit-V Meaning, Nature, Scope and Importance of Production Management, Production Process, Production Planning and Control, Quality Control, Product design and Product research, Meaning, Scope and Functions and Materials Management, Inventory planning and Control.

Books Recommended:
1. Filpoo : Personnel Management.
2. Yioder Dale : Personnel Management & Industrial Relations.
3. अग्रवाल, पोरवाल : सेवीवार्थी प्रबंध
4. शर्मा, शर्मा, सुरंगा : मानव संसाधन प्रबंध
5. जी.एस. सुधा : क्रियात्मक प्रबंध
7. अग्रवाल, अग्रवाल : वित्तीय प्रबंध
10. कुमार, उपाध्याय : सामग्री प्रबंध