University of Rajasthan
Jaipur

SYLLABUS

B.Com. (Hons.) Part-II

EXAMINATION - 2019
Scheme of Examination
For a pass at each examination, a candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40% marks in the Honours subject passing separately in the practicals, wherever prescribed, shall be necessary.

Successful candidates will be classified as under:

<table>
<thead>
<tr>
<th>1st Division 60%</th>
<th>Of the aggregate marks prescribed in Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together</th>
</tr>
</thead>
<tbody>
<tr>
<td>2nd Division 50%</td>
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</tbody>
</table>

All the rest will be declared to have passed Examination. No. division shall be awarded at the Honours Part I Part II examinations. The number of papers and practicals, 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:

<table>
<thead>
<tr>
<th>B.com. Hons. Part II Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distribution of Marks</td>
</tr>
</tbody>
</table>

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

**Honours Subjects**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hours</th>
<th>Paper Mark</th>
<th>Internal Mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Economic Administration and Policy</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>II</td>
<td>Operational Research and Risk Analysis</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>III</td>
<td>Project Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>IV</td>
<td>Development Banking and Investment Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
</tbody>
</table>

**Subsidiary Papers**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hours</th>
<th>Paper Mark</th>
<th>Internal Mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Income Tax</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>II</td>
<td>Company Law and Secretarial Practice</td>
<td>3</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 LAW AND PRACTICE

UNIT - I  Introduction, Resedential Status and Income from Salaries.
UNIT - II  Income from House Property and Income from Business and Profession.
UNIT - III  Income from Capital Gain and Income from Other Sources.
UNIT - IV  Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.
UNIT - V  Assessment of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

- Singhana and Singhana: Student's guide to Income tax, taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Amaju and Gupta: Direct Taxes.
B.Com. Part II (Hons. Course)

Paper II
Cost Accountancy

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


Unit - II


Unit - III

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

Unit - IV


Unit - V

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

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

Books Recommended:

1. Saxena, and Vashist: Cost Accounting
2. B.K. Bhar: Cost Accounting
3. Agarwal and Shrivastava: Accounting (Volume I & II)
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. Procedure of Filing of Return.

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. Singhania V.K.: Direct Taxes
2. Crish Ahuja: Direct Taxes
5. Patol & Choudhary: Wealth Tax, Corporate Tax

Max. Mark.: Written Exame 100

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University of Rajasthan
Jaipur
B.Com. Part II (HONS. Course)

Optional Paper-IV

Advance 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, Spoillage, Defective and Obsolescence. Accounting Treatment and Control of Administrative, Selling and Distribution Ovrthead, 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


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 decision based on Marginal Costing (Own or lease, repair or replace, now or later, shut down or continue only) Standard Costing (sales & overhead).

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. Maheswari 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. Razanam P V: Costing Adviser (Kitab Mahal)
5. Ravi M. Kishor: Cost Accounting Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting

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

Paper I
Company Law & Secretarial Practice
(As per Companies Act 2013)
(Subsidiary paper of Bus. Admn.)

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

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

Unit I

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

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

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

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

Books Recommended:
1. R.C. Agrawal & S.S. Kothari: Company Law & Secretarial Practice
2. J.C. Bahl: Secretarial Practice
3. N.D.Kapoor: Company Law
4. M.C.Kuchhal: Secretarial Practice
5. Mathur, Saxena: Company Law & Secretarial Practice
6. Dr. R.N. Nalokha: Company Law & Secretarial Practice, R.B.D, Jaipur
Economic Environment in Rajasthan

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. सरदार एवं सुप्रसन्न : भारतीय अर्थव्यवस्था
2. एल आर आर कुमार : भारतीय अर्थव्यवस्था
3. सरकारी संस्थान भारत : भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram: Indian Economy
5. श्रीमल अरुशा विभिन्न वस्त्र, राजस्थान की वस्त्रधारा
6. Mishra and Puri: Indian Economy

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
B.COM. Part II Ind. (Bus. Adm. Hons.) (2018/19)

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
JAIPUR
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, Wholesome Director.

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

UNIT V

Company Secretary: Qualifications, Role and Position, Secretarial Practice relating to allotment of shares, Transfer and transmission of shares, payment of dividend.

NOTE: All provisions as per Companies Act, 2013

Books Recommended:

1. आर री अभ्यास एवं एन एस, केटेकर : कंपनी अधिनियम एवं सत्वीय पद्धति
2. एस एच सूक्ती एवं सहाय : कंपनी अधिनियम एवं सत्वीय पद्धति
3. S.A. Sharlekar: Secretarial Practice.
8. गोपाल, सत्ताशाल, कंपनी अधिनियम एवं सत्वीय पद्धति (समेत कुक डिपो, जयपुर)
9. लम्म जैसे-लीके : कंपनी अधिनियम (अजमेरा कुक कंपनी, जयपुर)

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-

Recommended:

4. Richard Human, Lawrence P. Hogan and John Wholipan: Modern Business Administration.
5. S Sarlekar: Business Management.

P. Subba Rao: Management-Theory and Practice, HPH.

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University of Rajasthan
JAIPUR
B.COM. Part IInd (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 Realities 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, Harry 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)
TIME: 3 hour

Min. Marks 36

Note: There will be five question 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 States.

UNIT-II

Income from salary, Income from house property.

UNIT-III

Income from Business and Profession, Income from Capital Gain and Income from Other Sources.

UNIT-IV

Clubbing, Set off and carry forward of losses and Deduction from Gross Total Income. Assessment of Individual

UNIT-V

Assessment of Hindu Undivided Family, Firms (Including Limited Liability Partnership Firms)

Advance payment of tax, TDS, Tax procedure of Assessment.

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

(Dy. Registrar (Acad.)
University of Rajasthan
Jaipur)
B.COM Part - II (Hon's)
S.P. paper - II
Economic Environment in Rajasthan

Time: 3 hours
Min. Marks: 30
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. स्वतंत्र एवं सुन्दर: भारतीय अर्थव्यवस्था
2. ए एन अग्नि: भारतीय अर्थव्यवस्था
3. तत्कालीन अर्थव्यवस्था: भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram: Indian Economy
5. राजस्थान की अर्थव्यवस्था
6. Mishra and Puri: Indian Economy
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 (नेशन बुक डिपो, जयपुर)
8. माधव एव शर्मा : आर्थिक प्रशासन
9. डिप्यम - विकास का आर्थिक प्रशासन

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.

Network 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:
1. Prasana Chandra: "Project Preparation, Implementation and appraisal.
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-I The concept of Development Banking. Objectives and Functions of Development Banks. Sources and Uses of Funds in Development Banks.

Merchant Banking Business and Development Banks.

Unit-II Procedure and documentation for their lending operations.

Unit-III Promotional Role of Development Banks

Development Banking in India-Retrospect and Prospect.

Unit-IV A detailed study of IFCI, ICICI, SFC's, IDBI.

Investment Function Concept, importance and relationship with other areas, Investment Channels and Policies.

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

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
Books Recommended
1. William Diamond: Development Banks
5. Vasant Desai: Development Banking in India.
B.COM PART -II (HONS. COURSE)  
Subsidiary-Paper-1  
INCOME TAX  
Max.Marks-100

Note: There will be five question 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 States.

UNIT-II
Income from salary, Income from house property.

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

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

UNIT-V
Assessment of Hindu Undivided Family, Firms (Including Limited Liability Partnership Firms)
Advance payment of tax, TDS, Tax procedure of Assessment.

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. Palit & Choudhary: Income Tax

Dy. Recherster (Acad.)
University of Rajasthan
Jaipur
Paper-II
Company Law and Secretarial Practice

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


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. अंतर्ली. अध्यायात्म एवं एम.एस. कोल्हार : कम्पनी अधिनियम एवं तंत्रज्ञापन पद्धति
2. एम.एम. शुक्ल एवं सपथ : कम्पनी अधिनियम एवं साधारण पद्धति
3. S.A. Sharlekar: Secretarial Practice.
5. N.D. Kapoor: Company Law.
8. प्रभुर, सर्वेसिव : कम्पनी अधिनियम एवं साधारण पद्धति
9. चूहार, खाली, जीसी, जल : कम्पनी अधिनियम
10. हृ. अर.एल. जैन, कम्पनी अधिनियम एवं साधारण पद्धति