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>
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<tr>
<th>First Division</th>
<th>60% of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together</th>
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<tr>
<td>Second Division</td>
<td>48%</td>
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</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) 2019 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: INCOME TAX

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)
Theory & Practice of Auditing

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

Unit - II
Purchasing, 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 Liability Company Audit, Audit Report and Certificates.


Unit - IV
Audit of Accounts of Private Concerns 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 Approaches to EDP Systems of Audit.

Management Accounting

Unit-I

Unit-II

Unit-III
Working Capital Management: Meaning and Concept of Working Capital, Types of Working Capital, Factors affecting working capital requirement. Significance of working capital, consequences of excess/inadequate working capital. Estimation of working capital requirement, salient features of Tandon Committee and Chow Committee Reports, Activity Based Costing.

Unit-IV

Unit-V
at of Capital, Capital Expenditure Decisions,- DCF and Non-DCF techniques
B.Com. Part III (Hons. Course)
Optional Paper 1
Tax Planning

Unit-I

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 - 02  
GOODS AND SERVICES TAX  

UNIT - I  
Introduction of GST, IGST Act, 2017. Definition, Benefits, Constitutional Aspects and Legal Framework of GST Including CGST, IGST, SGST and UTGST.  

UNIT - II  
Identification of Nature of Supply- Inter State and Intra State Supply, Composite and Mixed Supply, Continuous Supply and Zero Rated Supply. Taxable and Non-taxable Supply, Exemptions, Composite Scheme of GST, Applicable Rates of GST.  

UNIT- III  
Concept Relating to Input Tax Credit and Computation of Input Tax Credit.  

UNIT - IV  

UNIT - V  
Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search, Seizure, Provisions with Respect to Offences and Penalties.  

Books recommended:  
- Nitya tax associates: Basics of GST, Taxman, Delhi.  
- Shah and Mangal: Goods and service tax, RBD, Jaipur.  
- Bangar and Bangar: Beginner's guide to GST, Aadbya Publication, Allahabad.
B.Com. Part-III (Hons. Course)  
Optional Paper 3  
Cost and Management Audit

Unit - I  

Unit - II  
Cost 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  

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OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

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

Unit-II

Unit-III
- Decision Theory: Risk and uncertainty conditions, The Bayesian decision theory, Decision tree analysis, Simulation Techniques.
- Network Analysis: PERT and CPM, Crashing.

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 factor 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

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
(For regular students only)

UNIT - I

UNIT - II

UNIT - III
Creating Inventory masters in Tally: Creation of stock group, Stock categories, Units of Measures. Godowns, Stock Items, Inventory Vouchers, Inventory Voucher Entry of Invoicing, GST Tax Calculations, Input Tax Credits, GST Returns.

UNIT - IV
Financial Report Generation through Tally, Accounting through DBMS (Data Base Management System)

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

Practical
Syllabus will cover above topics. Practical will be conducted by Internal as well as external examiner. External Examiner will be appointed by the University.

Books recommended:
• Tally. Shridharan, Narmadha Publications.
• Tally. ERP 9 with GST, Tally education Pvt. Ltd.
B.Com. Part III (Hons. Course)
Paper- V

Functional Management
(Subsidiary paper of Bus. Admn.)

Unit-I
learning, 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
Planning, 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 its Structure; Sources of Finance; Working Capital and its Sources.

Unit-V
Planning, 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

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

Unit-V

Unit-V
Principles of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time relation v/s Capitalism and Socialism.

Credit, marketing, consumers housing and industrial cooperatives. State v/s Co-operation. A study of Rajasthan State Co-operative Bank (Apex Co-op. Bank) and RAJFED.
B.COM. Part III (Bus. Adm. Hons.) 2018-19

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
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 Management 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 Krishanan and Sonderiam: Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, शर्मा, सुशाना: मानव संसाधन प्रबंध (स्पेश बुक हिंदी)
8. जी.एस. दुधा: क्रियात्मक प्रबंध (स्पेश बुक हिंदी)
9. भदवाल, पोरवाल: विपणन प्रबंध के सिद्धांत एवं व्यवहार (स्पेश बुक हिंदी)
10. अय्याल, अय्याल: वित्तीय प्रबंध (स्पेश बुक हिंदी)
11. रोहित, सुधार: उत्पादन प्रबंध (स्पेश बुक हिंदी)
12. रोहित, सुधार: सामग्री प्रबंध के सिद्धांत एवं व्यवहार (स्पेश बुक हिंदी)

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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:

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:
Conflict: Meaning, types process of conflict, approaches to conflict, conflict stimulation and resolution strategies, Stress causes, effects, management of stress.

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
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 Bookkeeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit.
Internal Control Measures.
Audit Programme.

Unit - II
Purchasing, 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
Cost Structure: Determinants and Theories.
Costs: Operating, Financial and Combined.

Unit - V
Analysis: Preparation of Income Statement and Balance Sheet on the basis of Ratio.
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. Auditing (Hindi and English) RBD Publication
3. T.R. Sharma: Auditing
6. Auditing and Management Accounting.

B.L. Dave: Management Accounting.
C.P. Jain & H.S. Khandelwal: Auditing & Management Accounting.

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Jaipur
B. COM (Business Admn Hons) PART - III
Subsidiary Paper - II
Rural Development and Cooperation

Time: 3 hours.
Min. Marks: 36
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 vs 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. जै.डी. मांजूर: सहकारिता
5. व.ब. गुप्ता: सहकारिता के निर्देशक एवं घोषणाएं

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<table>
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<tr>
<th>B.Com. (Hons) Part-III</th>
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<tr>
<td><strong>Core Papers</strong></td>
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<tr>
<td>1. Economic Environment in Rajasthan</td>
<td>Paper-I</td>
<td>3 Hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>2. Rural Development and Corporation</td>
<td>Paper-II</td>
<td>3 Hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>3. International Finance</td>
<td>Paper-III</td>
<td>3 Hrs.</td>
<td>100</td>
<td>40</td>
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<td>4. Public Economics</td>
<td>Paper-IV</td>
<td>3 Hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td><strong>Subsidiary Papers</strong></td>
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</tr>
<tr>
<td>1. Auditing and Management Accounting</td>
<td>Paper-I</td>
<td>3 Hrs.</td>
<td>100</td>
<td>36</td>
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<tr>
<td>2. Functional Management</td>
<td>Paper-II</td>
<td>3 Hrs.</td>
<td>100</td>
<td>36</td>
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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. स्वतंत्रता एवं सुधार: भारतीय अर्थव्यवस्था
2. एन. आरवल: भारतीय अर्थव्यवस्था
3. रक्षामानसर: भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram: Indian Economy
5. दी.एल. ओग्गा: राजस्थान की अर्थव्यवस्था
6. Mishra and Puri: Indian Economy
PAPER - H
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.

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2. R.D. Bedi : Theory, History and Practice of Cooperation
3. F.R. Fay : Co-operation at Home and Abroad.
4. भी.एस. भागवत : सहकारिता
5. भी.भी. गुआ : सहकारिता के सिद्धांत एवं व्यवहार

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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
Max. Marks : 100

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.

Financial Administration – Centre and States : Budgets-Tax Evasion and parallel Economy. Concept and implications of VAT and GST

Books Recommended:
1. L.N. Nathuramk - करारामन एक साहित्यिक विवेचन
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. एण्ड्र्सन एंड सुन्दरम : 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

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22
Subsidiary Papers

Auditing and Management Accounting

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

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 Remuneraton.

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

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:
2. Yioder Dale : Personnel Management & Industrial Relations.
3. अग्रवाल, प्रेमवाल : सेवीर्याचा प्रवाच
4. शर्मा, शाजी, शुभाणा : मानव संसाधन प्रबंध
5. जी.एस.सुधा : क्रियाशास्त्र प्रबंध
7. अग्रवाल, अग्रवाल : विशेष प्रबंध
10. कृपाक, उपाध्याय : सामग्री प्रबंध