UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. (Hons.) Part-II

EXAMINATIONS – 2018
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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</thead>
<tbody>
<tr>
<td>IIInd 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**

**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>1.</td>
<td>Accountancy &amp; Business Statistic</td>
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<td></td>
<td>Honours Subjects</td>
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<tr>
<td></td>
<td>Paper - I Income Tax</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<td></td>
<td>Paper - II Cost Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<td>Paper - III Direct Taxes</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<td>Paper - IV Advanced Cost- Accounting</td>
<td>3 hrs.</td>
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<td>Subsidiary Subject</td>
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<td></td>
<td>Paper - I Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
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<td>Paper - II Economics Environmental in Rajasthan</td>
<td>3 hrs.</td>
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<td>2.</td>
<td>Business Administration</td>
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<td>Paper V Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
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<td>Paper VI Management</td>
<td>3 hrs.</td>
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<td>Paper VII Trade Unions &amp; Industrial Relation</td>
<td>3 hrs.</td>
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<td>Paper VIII Sales Promotion and Sales Management</td>
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<td>Subsidiary Subjects</td>
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<td>Paper I Income Tax</td>
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<td>Paper II Economic Environmental in Rajasthan</td>
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<td>Economic Administration &amp; Financial Management</td>
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<td>Paper – I Economic Administration and Policy</td>
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<td>Paper – II Operational Research and Risk Analysis</td>
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<td>Paper – III Project Management</td>
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<td>Paper – IV Development Banking and Investment Management</td>
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<td><strong>Subsidiary Papers</strong></td>
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B.COM PART -II (HONS. COURSE) 2018

Paper-I

INCOME TAX

TIME: 3 hour

Max. Marks-100

Min. Marks 40

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
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. Saxena, and Vashist: Cost Accounting
2. B.K. Bhar: Cost Accounting
3. Agarwal and Chaturvedi: Cost Accounting (Volume I & II)
B.Com. Part II (Hons. Course) 201. B
Paper III
DIRECT TAXES

Time : 3 hours.  Max. Mark.: Written Exame 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
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. Singhania V.K.: Direct Taxes
2. Grish Ahuja: Direct Taxes
5. Patil & Choudhary: Wealth Tax, Corporate Tax
B.Com. Part II (HONS. Course)
Optional Paper-IV
Advance Cost Accounting

Time: 3 hours
Min. Marks 40
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
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 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 Vashishta: 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

Dy. Registrar
(Academic)
University of Rajasthan
JALPUR
B.Com. Part II (Hons. Course)

Paper II
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
5. Mathur, Saxena: Company Law & Secretarial Practice
6. Dr. R.N. Nalokha: Company Law & Secretarial Practice, R.B.D, Jaipur
Economic Environment in Rajasthan

Time: 3 hours, Min. Marks: 36, 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. संदर्भ एवं सूचनाओं: भारतीय अर्थव्यवस्था
2. ए.एन. अग्रवाल: भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण मधुकर: भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram: Indian Economy
5. वि.एल. ओझा: राजस्थान की अर्थव्यवस्था,
6. Mishra and Puri: Indian Economy

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
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, Wholetime 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. अंगेर, लू. अधिनियम एवं एच. एस. कोटाला: कम्पनी अधिनियम एवं संसदीय पद्धति
2. एस.एम. गुप्ता एवं सहाय: कम्पनी अधिनियम एवं संसदीय पद्धति
3. S.A. Sharlekar: Secretarial Practice.
5. N.D. Kapoor: Company Law.
7. Awatar Singh: Company Law
8. मणि, लक्ष्य: कम्पनी अधिनियम एवं संसदीय पद्धति (संग्रह बुक डिपो, जयपुर)
9. रामेश जोशी: कम्पनी अधिनियम (अजमेरा बुक 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-
Books Recommended:

4. Richard, Hatman Tuwence P. Hogan and John Wholipan: Modern Business Administration
5. S. Sarlekar: Business Management.
7. जे.पी. सिंघल: प्रबंध, अजमेरा बुक कंपनी, जयपुर
8. P. Subba Rao: Management-Theory and Practice, HPH.
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 Realtons 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, Herry R: Introduction to Sales Management.
5. Cundiff, Still & Govani: Sales Management.
6. Dr. M. J. Mathew: Sales Promotion and Sales Management (R.R.S.A., Jaipur)
B.COM PART -II (HONS. COURSE) For Bus. Adm.
Subsidiary-Paper-I

INCOME TAX

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:

1. Singhanaia V,k: A Students Guide to income Tax
3. S.Sundaram : Law and Practice of Income Tax in India
4. Patel & Choudhary : Income Tax

[Signature]

Dy. Registrar
University of Jaipur
B.COM PART - II (Hon)  
SP- paper-II  
Economic Environment in Rajasthan

Time : 3 hours.  
Min. Marks : 36  
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.

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Books Recommended:
1. स्यंदल सुन्दरम : भारतीय अर्थव्यवस्था
2. एस्वन अच्यवस्था : भारतीय अर्थव्यवस्था
3. सन्नाट्यान नामून रमण : भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. श्री एस. ओझा : 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.

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University of Rajasthan
JAIPUR
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.ती. शर्मा: आर्थिक प्रशासन (रेगिस्तान वुक डिपो, जयपुर)
8. माधुर एवं शर्मा: आर्थिक प्रशासन
9. दिङ्गन: 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.
Queuing theory – Meaning, concepts and problems related with queuing 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.

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:
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
(Academic)
University of Rajasthan
JAIPUR.
Books Recommended

1. Villiam Diamond : Development Banks
5. Vasant Desai : Development Banking in India.

Dr. Registrar
Academic
University of Rajasthan, Jaipur
B.COM PART-II (HONS. COURSE)  
Subsidiary-Paper-I  
INCOME TAX

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, 6functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. SinghaniaV.k, : A Students Guide to income Tax
3. S.Sundaram : Law and Practice of Income Tax in India
4. Patel & Choudhary : Income Tax
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. आर.सी. अध्याय एवं एन.एस. कोज़रियाने: कंपनी अधिनियम एवं सचिवीय पद्धति
2. एन.एस. शुक्ल एवं सहाय: कंपनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
5. N.D. Kapoor : Company Law.
8. माधव, सर्वेश्वेना: कंपनी अधिनियम एवं सचिवीय पद्धति
9. वृंदावन, खाना, जीवी: जन : कंपनी अधिनियम
de2. डॉ. आर.एल. बोल्काना, कंपनी अधिनियम एवं सचिवीय पद्धति