UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. (Hons.) Part-III

EXAMINATIONS – 2018
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>
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<td>Second Division</td>
<td>48%</td>
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</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), 2018 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)

Dy. Registrar (Acad.)
University of Rajasthan
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 Auditing 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 Audit, Audit Report and Certificates.

Unit - IV

Unit - V
Audit of Accounts of Private Concerns and Partnership Firms, Cost Audit: Aspects, Objects, Advantages, Cost Audit in Practice and C
Audit under Indian Companies Act, 2013, EDP Audit: Meaning, Scope, Importance, Types and various activities of Data Processing 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.
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.
Optional Paper-02

Indirect Taxes

Time: 3 hours
Min. Marks 36

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

UNIT-I

Introduction to CST, Inter-State Sales, Declared Goods, Registration for Dealer under CST, Computation of Taxable Turnover & Tax Liability under CST, Assessment Procedure.

UNIT-II

Introduction to VAT, Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filling of Returns.

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

GST: Introduction, Overview, Benefits, Comparison with earlier indirect tax regime. Historical developments, Constitutional aspects and legal framework including CGST, IGST, State and UTGST and compensation to states. Procedure of registration under GST.
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
B.Com. Part III (Hons. Course)
Optional Paper 4

OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

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

Unit-II
Transportation and Assignment Models

Unit-III
Games Theory- Two persons zero-sum game; Pure and Mixed Strategy, Rule of Dominance and Queuing theory: Single Channel Queuing Problems.

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 factorial productivity.

Unit - II
Employees Cost Analysis : Payment of salaries compensation and bonus to managerial personal including directors; profit sharing plans; 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 or 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

Unit-III
Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock items, Inventor 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 held during the Internal Examinations. An Internal 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

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 Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.

Univ-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. Study on Co-operation. A study of Rajasthan State Cooperative Bank, (Apex Co-op. Bank) and RAJFED.
B.COM. Part III (Bus. Adm. Hons.) 2017-18

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
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.शर्मा.सुषमा: मानव संसाधन प्रबंध (रमेश बुक डिपो)
8. जी.एस. सुभा: क्रियात्मक प्रबंध (रमेश बुक डिपो)
9. भद्राद्रि, योगवान: सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)
10. अग्रवाल, अग्रवाल: विद्यालय प्रबंध (रमेश बुक डिपो)
11. योगवान, सुधार: उत्तराधिकार प्रबंध (रमेश बुक डिपो)
12. योगवान, सुधार: समाजीय प्रबंध के सिद्धांत एवं व्यवहार (रमेश बुक डिपो)
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 (IRDAI), 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
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. Auditing (Hindi and English)
2. H.S. Khandelwal: Auditing
3. T.R. Sharma: Auditing
6. Auditing and Management Accounting.
8. R. Agarwal: Management Accounting.
9. 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-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.


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. बी.एस. माथुर : सहकारिता
5. री.पी. पूजा: सहकारिता के सिद्धांत एवं अभ्यार
<table>
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<tr>
<th>Core Papers</th>
<th>Subsidiary Papers</th>
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<tbody>
<tr>
<td>1. Economic Environment in Rajasthan</td>
<td>1. Auditing and Management Accounting</td>
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<td>2. Rural Development and Corporation</td>
<td>2. Functional Management</td>
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<td>3. International Finance</td>
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<td>4. Public Economics</td>
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<td>Paper-I</td>
<td>Paper-I</td>
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<td>40</td>
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<td>Paper-II</td>
<td>Paper-IV</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. स्वदेश एवं सुदर्शन : भारतीय अर्थव्यवस्था
2. ए.एन. अरुणाचल : भारतीय अर्थव्यवस्था
3. तृणमूल रामरायण : भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. वी.एल. ओझा : 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-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.


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4. की एस माधुर : सहकारिता
5. वी. पी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
PAPER – III
International Finance

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

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.


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.


Books Recommended:
1. L.N. Nathuramka – कार्यालय एक संसारिक 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. एण्डले एव सून्दरम : 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 - 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).
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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.
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Leverages: Operating, Financial and Combined.

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Cash Flow Statement (AS-3).

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1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
4. 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 compact.
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. Yoder Dale : Personnel Management & Industrial Relations.
3. अग्रवाल, पोर्ताल : सेवीर्गीय प्रकंबर
4. गांधी, गांधी, सुरेश : मानव संसाधन प्रकंबर
5. जी.एस.सुधा : किषाबलक प्रकंबर
7. अग्रवाल, अग्रवाल : विशिष्ट प्रकंबर
10. कुमार, उपाध्याय : सामग्री प्रकंबर