UNIVERSITY OF RAJASTHAN
JAIPUR
SYLLABUS

B.Com. (Hons.) Part -II

Examination 2021
B.COM (HONS.) Part - I

Examination

Scheme of Examination

For a pass at each examination, a candidate shall be required to obtain a minimum of 40% 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:

| 1st Division 60% | Of the aggregate marks prescribed in Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together |
| 2nd Division 50% | |

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:

### 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</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Hours</td>
<td></td>
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<tr>
<td>1.</td>
<td>Accountancy &amp; Business Statistics</td>
<td></td>
<td>3 hrs.</td>
<td>100</td>
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<tr>
<td></td>
<td>Honours Subjects</td>
<td></td>
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<tr>
<td></td>
<td>Paper - I. Income Tax 2. Chartered Accountancy</td>
<td></td>
<td>3 hrs.</td>
<td>100</td>
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<tr>
<td></td>
<td>Paper - II. Cost Accounting</td>
<td></td>
<td>3 hrs.</td>
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<td></td>
<td>Paper - III. Direct Taxes</td>
<td></td>
<td>3 hrs.</td>
<td>100</td>
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<tr>
<td></td>
<td>Paper - IV. Advanced Cost- Accounting</td>
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<td>3 hrs.</td>
<td>100</td>
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<tr>
<td></td>
<td>Subsidiary Subject</td>
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<tr>
<td></td>
<td>Paper - V. Company Law and Secretarial Practice</td>
<td></td>
<td>3 hrs.</td>
<td>100</td>
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<tr>
<td></td>
<td>Paper - VI. Economics Environmental in Rajasthan</td>
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<td>3 hrs.</td>
<td>100</td>
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<td>5.</td>
<td>Business Administration</td>
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<td></td>
<td>Honours Subjects</td>
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<tr>
<td></td>
<td>Paper - V. Company Law and Secretarial Practice</td>
<td></td>
<td>3 hrs.</td>
<td>100</td>
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<td></td>
<td>Paper - VI. Management</td>
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<td>3 hrs.</td>
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<td></td>
<td>Paper - VII. Trade Practices &amp; Industrial Relation</td>
<td></td>
<td>3 hrs.</td>
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<td></td>
<td>Paper - VIII. Sales Promotion and Sales Management</td>
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<td>3 hrs.</td>
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<tr>
<td></td>
<td>Subsidiary Subjects</td>
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<tr>
<td></td>
<td>Paper - IX. Sales Tax</td>
<td></td>
<td>3 hrs.</td>
<td>100</td>
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<table>
<thead>
<tr>
<th>Honours Subjects</th>
<th>Hours</th>
<th>Max Marks</th>
<th>Theory Marks</th>
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<tbody>
<tr>
<td>Paper I: Economic Administration and Policy</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper II: Operational Research and Risk Analysis</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper III: Project Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Paper IV: Development Banking and Investment Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td>Supplementary Papers</td>
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</tr>
<tr>
<td>Paper V: Income Tax</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>Paper VI: Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>
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 form 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
Assesement of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filling of Return.

Books recommended:

- Singhania and singhania: Student's guide to Income tax, taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Ahuja and Gupta: Direct Taxes.
COST ACCOUNTANCY

TIME: 3 hours
Min. Mark: 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


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 Chaturvedi:- Cost Accounting (Volume I & II)
Paper – III
DIRECT TAXES

TIME: 3 hours
Min. Mark- 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
Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund Procedure or E filing or 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 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. SinghaniaV.K : Direct Taxes
2. Girish Ahuja : Direct Taxes
4. LakhotiaR.N : Assessment of Companies and their officers
5. Patel &Choudhary : Corporate Tax

By Registrar
(Academic)
University of Rajasthan
JAIPEC
ADVANCED COST ACCOUNTING

TIME: 3 hours  
Min. Mark- 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


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, replace, now or later, shut down or continue only)

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 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 : Principal and Practice of Cost Accounting
3. Saxena and Vashistha : Advanced Cost Accounts, (Sultan Chand & Sons)
4. Ratanan P.V : Costing Adviser (Kitab Mahal)
5. Ravi M Kishor : Cost Accounting Taxman Publication, New Delhi
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting
Subsidiary Paper – I
COMPANY LAW & SECRETARIAL PRACTICE
(As per Companies Act 2013)
(Subsidiary paper of Business Admin.)

TIME: 3 hours
Min. Mark-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
Meaning, Characteristics of a Company, Liability of Corporate Veil, Types of Company, Privileges of a Private Company

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. Khchhal: Secretarial Practice
5. Mathur, Saxena: Company Law & Secretarial Practice
6. Dr.R.N.Nalokha: Company Law & Secretarial Practice, R.B.D., Jaipur
Subsidiary Paper – II
ECONOMIC ENVIRONMENT IN RAJASTHAN

TIME: 3 hours
Min. Mark- 40

Max. Marks-100

Unit –I

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, Commercialization 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 Prospectus of Rural Finance

Books Recommended:
1. Rudradutt and Sundaram: Indian Economy
2. Mishra and Puri: Indian Economy
3. Budget Study, an overview of Rajasthan’s Economy and other publication by Directorate, Economics and Statistics of Rajasthan
4. रूद्रदत्त एवं सुंदरम : भारतीय अर्थव्यवस्था
5. अ.एन. अग्रवाल : भारतीय अर्थव्यवस्था
6. लक्ष्मीनारायण नायकः भारतीय अर्थव्यवस्था
7. श्री.एल. औपन्न : राजस्थान की अर्थव्यवस्था
Paper VI: Company Law and Secretarial Practice
Paper VII: Management
Paper VIII: Trade Unions and Industrial Relations
Paper IX: Sales Promotion and Sales Management

Subsidiary Papers
Paper XIV: Income Tax
Paper XV: Economic Environment in India

*By. Registrar (Academic) University of Rajasthan*
Unit II

Formation of a Company, Functions and Duties of Promoters, Memorandum of Association: Contents and Alterations, Articles of Association

Unit III

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, Whistleblower 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. Ashok K. Agarwal and Ashok Kaushik: Company Law and Practice
2. S.A. Sharlekar: Secretarial Practice
3. I.C. Bahl: Secretarial Practice
4. N.D. Kapoor: Company Law
5. M.C. Kachhal: Secretarial Practice
6. Anwar Singh: Company Law
7. Anil K. Sen: Company Law (Rajasthan Law, Jaipur)
8. Anil K. Sen: Company Law (Rajasthan Law, Jaipur)
Unit I

Concept; Nature, Principles, Importance and
Types, Schools of Management Thought; MBO; Planning-
Importance, Process and Components; Decision Making-
Process, Types and Techniques.

Unit II

Formation-Goals, Structure, Importance, Process and
Types of Organisation; Environment and
Organisation; Formal and Informal Organisation; Organisational
Development; Authority and Responsibility; Power
Sources of Authority; Delegation of Authority;
Centralisation and Decentralisation; Span of Control.

Unit III

Communication-Significance, Channels, Types, Process, Barriers
and Benefits; Co-ordination and Co-operation; Co-ordination
as an Essence of Management; Principles and Techniques of CO-
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

Control- Nature, Process, Techniques and Essentials of
Effective Control; Business Process Re-engineering; TQM, Six
Sigma.
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Principles of Management (1978)

Modern Business Administration

Essentials of Management

Management-Theory and Practice, HPH.
UNIT I

Trade Unions and Industrial Relations

1. Essentials of a sound trade union.
2. Basic concepts in Industrial Organisations. Theories of trade union organization.
3. Historical background and present position of trade unions. Problems of Indian trade unions.

UNIT II

Industrial Relations: Concept, Importance of Sound industrial relations in India, Industrial Disputes: Meaning, causes and consequences. Magnitude of industrial disputes.

UNIT III

Machinery for prevention and settlement of disputes: factory committees, joint management committee (court of inquiry, conciliation, arbitration and adjudication), problems relating to the machinery.

UNIT IV


UNIT V

Workers participation in management: Concept, Method, Forms, Problems and Suggestions. Problems of Industrial Realions in Public Sector Enterprises.

Books Recommended:

2. A. Agnihotri: Industrial Relations in India.
3. C. Myres: Industrial Realions in India.
4. B.R. Sharma: Indian Worker.
5. R.C. Agarwal & N.C. Kothari: Audhyogik Sambandh (College Book House, Jaipur).
7. Dharmnath Swaroop Mathur: Baratiya Sramik Verg Andolan
Introduction: Nature of Sales Promotion, Distinction with
Advertising and Personal selling. Role and Importance.
Functions of Sales Promotion Department, Limitations in a
Shortage Economy.

Types of Sales Promotions: Internal Organisation, Dealer
Promotion, Consumer Promotions, Sales Promotions, Sales
Promotion of Industrial and Consumer Products, Export-Sales
Promotion. Evaluation of Sales Promotion Programme.

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
Planning 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:
2. Canfield-Bertrand: Sales Administration Practices &
Problems.
3. Tosdai, Harry 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)

PAPER - 1

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  Claiming, 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:

- Singhania and Singhania: Student’s guide to Income tax, Taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Vrata and Gupta: Direct Taxes.
Economic Environment in Rajasthan


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. अरुण जैन जेएच - भारतीय अर्थव्यवस्था
2. देश अर्थव्यवस्था, भारतीय अर्थव्यवस्था
3. रामसुंदर महाराज, भारतीय अर्थव्यवस्था
4. रुद्र दुल्लु और संदर्भ: भारतीय अर्थव्यवस्था
5. धौला और पुरी: भारतीय अर्थव्यवस्था
6. बजट स्टडी, एन ओवरव्य रेजॉल्यू ऑफ राजस्थान्स ईकॉनामी ऑन्ड ओटर पब्लिशन बाय डायरेक्टोरेट, ईकॉनामिक्स एंड स्टैटिस्टिक्स राजस्थान.
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.

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR
Unit IV: The liberalising Policy, Instruments of State Regulation of Economy, Fiscal and Economic Controls, State Trading in 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. राजस्थान के राज्य अर्थव्यवस्था (राजस्थान वुक विभाग, जयपुर)
8. राजस्थान के राज्य अर्थव्यवस्था
9. राजस्थान विभाग का अर्थव्यवस्था

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.

Unit-II : Network Analysis - CPM and PERT, Computation of Total, Free, and Independent Floats. Difference between CPM and PERT.


Books Recommended:
1. Kapoor, V.K., Operational Research, Sultam Chand & Sons, New Delhi
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 - mirrorless 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.

[Signature]
Dy Registrar (Academic)
University of Rajasthan
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".
6. United Nation: "Guidelines for project evaluation."

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 vs Investment Banking.
Books Recommended

1. William Diamond - Development Banks
2. Shirley H. Hoskey - Problems and Practice of Development Banks
3. S.K. Datta - Theory and Practice of Development Banks
4. Gupta, L.C. - Changing Structure of Industrial Finance in India
5. Vasant Desai - Development Banking in India
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  Claiming, 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:

- Singhania and Singhania: Student's guide to Income tax, taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Anuja and Gupta: Direct Taxes.
Subsidiary Paper-II
6th Paper-II
Company Law and Secretarial Practice

Unit-I

Unit-II

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. अर्जुन, आवास एवं एच.एस. कोर्पोरेट : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एच.एस. घटक एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
7. Awatar Singh : Company Law
8. जयचंद, सरकारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
9. गुप्ताचंद, आदित्य, जीवी, जल : कम्पनी अधिनियम
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