UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. (Hons.) Part – III

Examination 2021
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% of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together</th>
</tr>
</thead>
<tbody>
<tr>
<td>Second Division</td>
<td>48%</td>
</tr>
</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).

**Accountancy & Business Statistics**

**B.Com. Hons. (Part - III) - 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 Optional-1 to Optional-6

Optional Paper – 1  
TAX PLANNING

Optional Paper – 2  
GOODS AND SERVICE TAX (GST)

Optional Paper – 3  
COST AND MANAGEMENT AUDIT

Optional Paper – 4  
OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Optional Paper – 5  
COST ANALYSIS AND COST CONTROL

Optional Paper – 6  
COMPUTERIZED ACCOUNTING (Theory - 50 Marks and Practical 50 Marks)  
(Only for Regular Students)

**Paper – V**  
FUNCTIONAL MANAGEMENT (Subsidiary Paper of Bus. Admin.)

**Paper-VI**  
RURAL DEVELOPMENT AND COOPERATION (Subsidiary Paper of EAFM)
B.Com. Part – III (Hons. Course)ABST

Paper – 7

THEORY AND PRACTICE OF AUDITING

TIME: 3 hour
Min. Marks 40

Max. Marks-100

Note:- There will be 5 questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice.

Unit –I

Auditing: Meaning Objects, Fraud and Errors, Relationship between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Type 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 Auditor (brief knowledge of sections 139 to 148 of companies Act, 2013), Rights, Duties and Liabilities, Company Audit, Audit Report and Certificates.

Unit –IV


Unit –V


Books Recommended:

1. Jain, KhandelwalPareek : Auditing (Hindi and English)
2. C.P. Jain &H.S. Khandelwal :Auditing (Hindi and English)
3. T.R. Sharma: Auditing
B.Com. Part – III (Hons. Course) ABST

Paper – II

MANAGEMENT ACCOUNTING

TIME: 3 hour
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

Introduction: Meaning and Concept of Management Accounting, Relationship of Management Accounting with Cost Accounting and Financial Accounting, Scope of Management Accounting, Functions of Management Accountant.

Unit – II


Unit – III


Unit – IV

Ratio Analysis as Technique of Analysis of Financial Statements Liquidity Ratios, Activity Ratios, Leverage Ratios, Profitability Ratios and Market Value Ratios and Cash Flow Statement (AS-3)

Unit – V

Cost of Capital and Capital Expenditure Decisions

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. BattyJ. : Management Accounting
2. Mannohan & Goyal : Management Accounting
3. Agarwal & Agarwal : Management Accounting

[Signature]

University of Rajasthan
B.Com. Part – III (Hons. Course)

Optional Paper – I

TAX PLANNING

TIME: 3 Hour
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


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

Tax Planning for Industrial Development and Financial Management

Unit –V

Tax Planning for Specific Managerial Decisions and Investment Decisions

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. N.K. Sharma : Tax Planning, RBD, Jaipur (Hindi)
2. Singhania V..K. : Direct Taxes Law and Practice
3. R.N.Lakhotiya : Tax Management
6. Patel and Choudhary : Tax Planning (Hindi & English)
B.Com. Part – III (Hons. Course)
Optional Paper – II
GOODS AND SERVICE TAX

TIME: 3 Hour
Min. Marks 40

Max. Marks-100

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
Procedure of Registration Under GST, Maintenance of Books and Records, Filling of Returns, Computation of GST, Payment of Tax, Reverse Charge, Refund of Tax.

Unit – V
Administration of GST Regime, Assessment, Demand and Recovery, Inspection, Search, Seizure, Provisions with Respect to offences and Penalties.

Books Recommended:

2. Dr. Harsh Vardhan :Goods & Service Tax, Bharat Publication, Delhi
3. Shah and Mangal :Goods and Service Tax, RBD, Jaipur

[Signature]
B.Com. Part – III (Hons. Course)
Optional Paper – III
COST AND MANAGEMENT AUDIT

TIME: 3 Hour
Min. Marks 40

Max. Marks-100

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

Unit – I
Cost Audit; Meaning, Evolution, Scope, Aspects, Objects, Nature, Advantages, Difference between
Statutory Audit and Cost Audit, Application of Cost Accounting Standards, Cost Auditor and
Professional Ethics.

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
Management Audit: Meaning, Need, Difference between Statutory Audit and Management Audit,
Purpose/objects, Scope, Aspects, Techniques and Procedures of Management Audit, Review of
Management Functions: Production, Distribution, Development, Personnel and Industrial Relations,
Research and Development, Cost Accounting and Finance and General Management Functions.

Unit – V
Decisions, Corporate Social Audit.

Books Recommended:
1. Chaudhary D: Management Audit and Cost Audit,
2. Ramanathan: Cost and Management Audit,
3. Rose T.G.: Management Audit
4. Kamal Gupta: Contemporary Audit
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 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.

[Signature]
Dy. Registrar (Academic)
University of Rajasthan, Jaipur
Optional Paper – V
COST ANALYSIS AND COST CONTROL

TIME: 3 Hour
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

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 personnel including directors: profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, Training and development, employees, welfare and fringe benefits.

Meaning, concept and difference between cost reduction, cost control and value analysis.

Unit –III

Statistical and OR application for cost control in certainty, uncertainty and risk, Expected value of perfect information. BEP under risk and 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.

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. Maheshwari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi, (Hindi & English)
2. Prasad N.K.: Principal and practice of Cost Accounting
4. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
5. Ashish K. Bhattacharya: Principal and Practice of Cost Accounting (Wheeler Publishers)
6. Ratanam P.V.: Costing Adviser(Kitab Mahal)
7. Oswal, Mangal and Bidawat: Cost Analysis and Cost Control (Hind i & English)
Optional Paper – VI

COMPUTERIZED ACCOUNTING

(Theory- 50 Marks and Practical- 50 Marks, only for Regular Students)

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

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.
FUNCTIONAL MANAGEMENT
(Subsidiary paper of Bus. Admin.)

Unit – I
Meaning, Scope, Role and Functions of Human Resource Management; Organisation of Personnel Department; Human Research 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 Material 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 Krishan and Sonderam: Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. भर्गा, शर्मा, सुराणा: सामाजिक संसाधन प्रबन्ध (रगेश बुक क्रियो)
8. जी.एस. लुधा: क्रियात्मक प्रबन्ध (रगेश बुक क्रियो)
9. मलामा, जाश्वाल: विभाग प्रबन्ध के सिद्धांत एवं व्यवहार (रगेश बुक क्रियो)
10. अमरावल, अमरावल: विकल्प प्रबन्ध (रगेश बुक क्रियो)
11. जाश्वाल, सुधा: उत्पादन प्रबन्ध (रगेश बुक क्रियो)
12. जाश्वाल, सुधा: सामाजिक प्रबन्ध के सिद्धांत एवं व्यवहार (रगेश बुक क्रियो)

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR 302055
B. COM (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 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.

Books Recommended:
1. B.S. Mathur : Co-operation in India
2. R.D. Bedi : Theory History and Practice of Co-operation
3. F.R. Fay : Co-operation at Home and Abroad.
4. सैतालू. मांजूर : सहकारिता
5. चौहान. पुष्पा : सहकारिता के मिश्रित एवं अन्य सहकारिता
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 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 Krishanan and Sonderiam: Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, नरेंद्र, सुरेश : मानव संसाधन प्रबंध (प्रेश बुक दिये)
8. जी एस. शुभा: किरातर्क प्रबंध (प्रेश बुक दिये)
9. भादुदा, परसाल: विपणन प्रबंध के विद्यालय एवं व्यवहार (प्रेश बुक दिये)
10. आयाल, अर्षाल: विद्यालय प्रबंध (प्रेश बुक दिये)
11. पोखराल, सुधार: उद्योग प्रबंध (प्रेश बुक दिये)
12. पोखराल, सुधार: सामग्री प्रबंध के विद्यालय एवं व्यवहार (प्रेश बुक दिये)

[Signature]

Dy. Registrar (Academic)
University of Rajasthan
Jaipur
Paper X

E-Commerce


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:


Dy. Registrar
(Academic)
University of Rajasthan
19th Dec 2016
Paper XI

Insurance

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:

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, I.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
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), Ghats, Duties and Liabilities.
Company Audit, Audit Report and Certificates.

Unit - IV
Financial Structure: Determinants and Theories.
Averages: Operating, Financial and Combined.

Unit - V
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 constant.

Recommended Books:
2. T.R. Sharma: Auditing
7. H.L. Dave: Management Accounting.
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.
  Rural Development Administration – Rural Development Agencies. Village level. Block 
level and District level Administration for Rural Development. District Rural 
Development Agencies.

Unit-II  
Constitutional Provisions regarding Panchayati Raj, 73rd Constitutional Amendment. 
Sailent Features of Rajasthan Panchayati Raj Act., 1994: 
Rural Infrastructure Development : Rural Roads, Rural Markets, Electrifications, Water 
Supply, Education and health.

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-IV  
Programmes related to Tribal Welfare, Drought Prone Area Development, Desert 
Development, Nature and forest conservation, Woman and child development.

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 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. बोधांकार साहित्य : साहकारिविता  
5. श्रीमलो गुप्ता : साहकारिता के निर्माण एवं ज्योति  
<table>
<thead>
<tr>
<th>B.Com. (Hons) Part-III</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Core Papers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Economic Environment in Rajasthan</td>
<td>Paper-I</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>2. Rural Development and Corporation</td>
<td>Paper-II</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>3. International Finance</td>
<td>Paper-III</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>4. Public Economics</td>
<td>Paper-IV</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td><strong>Subsidiary Papers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Auditing and Management Accounting</td>
<td>Paper-I</td>
<td>3 Hrs.</td>
</tr>
<tr>
<td>2. Functional Management</td>
<td>Paper-II</td>
<td>3 Hrs.</td>
</tr>
</tbody>
</table>

_Dy. Registrar_  
(Academic)  
University of Rajasthan
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. सुदर्शन एवं सूरदर्शन: भारतीय अर्थव्यवस्था
2. संयोजन: भारतीय अर्थव्यवस्था
3. सत्यमेव सत्यम: भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram: Indian Economy
5. वी.ए.ए. ओवरम: राजस्थान की अर्थव्यवस्था
6. Mishra and Puri: Indian Economy

Dy. Registrar (Academic)
University of Rajasthan
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 Swarajgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Samprerna 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. माठुर : सहकारिता
5. रैंकिंग गुरुस्वामी : सहकारिता के सिद्धांत एवं व्यवहार

Dy. Registrar
(Academic)
University of Rajasthan
Jaipur
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 & World 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:


Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR
PAPER – IV
Public Economics

Time: 3 hours.
Min. Marks: 40

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. Nathurama – करप्रबन्ध एक संसाधनिक विषय
2. R.N. Bhargava – Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton – Public Finance
4. Findlay Shirras – Public Finance
5. श्री.एन. शर्मा: लोक वित्त
6. एण्डर्स एवं सुदरम: 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

Dy. Registrar
(Academic)
University of Rajasthan
Subsidiary Papers

Paper - 1
Auditing and Management Accounting

Time: 3 hours.
Min. Marks: 30
Max. Marks: 100


Books Recommended:
1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)

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

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. अभास, वोर्थाल : सेवीत्वगति प्रक्र्ष्टि
4. गांगी, गांगी : सामान्य संसाधन प्रबंध
5. जी.एस.शुभा : अर्थात्मक प्रबंध
7. अभास, अभास : विश्वव्यापी प्रबंध
9. Gopal Krishnan and Sonderiam: Integrated Material Management
10. कब्बा, उपवासाय : सामग्री प्रबंध