



**UNIVERSITY OF RAJASTHAN**

**JAIPUR**

**SYLLABUS**

**B.Com. (Hons.) Part –III**

**Examination 2023**

*Rg/Tas*  
Dy. Registrar (Acad.)  
University of Rajasthan  
JAIPUR

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(Part-I, Part-II and Part-III)

EXAMINATION-

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:

First Division	60%	of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together
Second Division	48%	

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)

2

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**B.Com. Part – III (Hons. Course)ABST**

**Paper – I**

**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**

Investigation Meaning Nature, Importance, Objectives and Investigation on behalf of an Intending purchaser, Special points regarding in Different Audits: Educational Institutions. Club and Charitable Investigations.

**Unit –V**

Audit of Accounts of Private Concerns and Partnership Firms. Cost Audit: Aspects, Objects, Advantages Cost Audit in Practice and Cost Audit under Indian Companies Act 2013. EDP Audit: Meaning, Scope, Importance, Types and Various Activities of Data Processing and Approaches to EDP Systems of Audit.

**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

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**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**

Capital Structure and Leverage: Meaning and Concept of Capital Structure, Determinants of Capital Structure, Optimum Capital Structure, Capital Structure Theories, EBIT-EBS Analysis, Point of Indifference, Meaning and Concept of Leverage-Financial, Operating and Combined Leverage. Financing Decisions Based on Capital Structure and Leverages.

**Unit –III**

Working Capital Management Meaning and Concept of Working Capital, Types of working Capital, Factors Affecting working Capital Requirement, Significance of Working Capital, Consequences of Excess and Inadequate working Capital Estimation of working capital Requirement and Salient Features of Tandon Committee.

**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. Manmohan &Goyal : Management Accounting
3. Agarwal &Agarwal : Management Accounting

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**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**

Tax Planning and Tax Management, Concept of Income and Problems of Tax Planning, Tax Planning & Residential Status and Tax Planning for Employees Remuneration.

**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. Singhanian V.K. : Direct Taxes Law and Practice
3. R.N.Lakhotiya :Tax Management
4. H.P. Raina : Corporate Taxation – A Handbook
5. Shah C.K.: Tax Planning, RBD, Jaipur
6. Patel and Choudhary :Tax Planning (Hindi & English)

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**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, Filing 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:**

1. Nitya tax associates:Basics of GST, Taxman, Delhi.
2. Dr. Harsh Vardhan :Goods& Service Tax, Bharat Publication, Delhi
3. Shah and Mangal :Goods and Service Tax, RBD, Jaipur
4. Goods and Service Tax : P.C. Publications, Jaipur.
5. Bangar and Bangar :Beginor's guide to GST, Aadhya Publication, Allahabad.

6

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**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**

Review of Purchasing Operations, Review of Manufacturing Operations, Appraisal of Management 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
5. Saxsena&Vasisth : Cost & Management Audit.

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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.

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## Optional Paper – V

### COST ANALYSIS AND COST CONTROL

**TIME: 3 Hour**

**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

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

Budgetary Control: Meaning and concept of budget and budgeting. Classification of budgets. Advanced budgetary control, zero based budgeting, New cost concepts: Activity Based Costing, Online Costing, Life Cycle costing, Target Costing and Balance Score Card and Value Chain Analysis.

#### 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
3. Bhat, B.K. : Cost Accounting: Methods and Problems
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 (Hindi & English)
8. Ravi M. : Cost Accounting Taxman Publication, New Delhi

## Optional Paper – VI

### COMPUTERIZED ACCOUNTING

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

#### Unit –I

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements, Manual Accounting v/s Computerized Accounting, Accounting with Tally: Introduction, Company Creation, Company Features and Configurations.

#### Unit –II

Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers, Accounting vouchers, Accounting Voucher Entry. Use of Excel in Accounting.

#### Unit –III

Creating Inventory Masters in Tally: Creation of Stock Group, Stock Categories, Units of Measures, Godowns, Stock Items, Inventory Vouchers, Inventory Voucher Entry of Invoicing, GST Tax Calculations, Input Tax Credits, GST Returns.

#### Unit –IV

Financial Report Generation Through Tally, Accounting Through DBMS (Data Base Management System).

#### Unit –V

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

#### Practical

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

#### Books Recommended:

- Tally, Shridharan, Narmadha Publications.
- Tally, ERP 9 With GST, Tally Education Pvt. Ltd.

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**Paper – V**

**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

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Books Recommended:

1. Gupta, C.B. : Human Resource Management, Sultan Chand and Sons. New Delhi
2. P. Subba Rao: Essentials of HRM and Industrial Relations  
(Himalaya Publishing House)
3. Butta, E.S. : Modern Production Management
4. Dutta, S. K. : Materials Management
5. Gopal Krishanan and Sonderiam : Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, शर्मा, सुराणा : मानव संसाधन प्रबन्ध (रमेश बुक डिपो)
8. जी.एस. सुधा : क्रियात्मक प्रबन्ध (रमेश बुक डिपो)
9. भदादा, पोरवाल : विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)
10. अग्रवाल, अग्रवाल : वित्तीय प्रबन्ध (रमेश बुक डिपो)
11. पोरवाल, सुथार : उत्पादन प्रबन्ध (रमेश बुक डिपो)
12. पोरवाल, सुथार : सामग्री प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)

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ABST  
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.  
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, 73<sup>rd</sup> Constitutional Amendment. Salient 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 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 Cooperation
3. F.R. Fay : Co-operation at Home and Abroad.
4. बी.एस. माथुर : सहकारिता
5. बी.डी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda : The Theory of Co-operation.

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13

B.COM. Part III (Bus. Adm. Hons.)

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

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14

Paper IX Functional Management

Unit I

Meaning, Scope, Role and Functions of Human Resource Management, Organisation of Human Resources Department, Human Resource Planning, Recruitment, Selection, Placement and Induction.

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.

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Books Recommended:

1. Gupta, C.B. : Human Resource Management, Sultan Chand and Sons. New Delhi
2. P. Subba Rao: Essentials of HRM and Industrial Relations  
(Himalaya Publishing House)
3. Butta, E.S.: Modern Production Management
4. Dutta, S. K.: Materials Management
5. Gopal Krishanan and Sonderiam: Integrated Material Management
6. Kotler, Keller, Koshy, Jha: Marketing Management (Pearson)
7. शर्मा, शर्मा, सुशणा: मानव संसाधन प्रबन्ध (रमेश बुक डिपो)
8. जी.एस. सुधा: क्रियात्मक प्रबन्ध (रमेश बुक डिपो)
9. भदादा, पोरवाल: विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)
10. अग्रवाल, अग्रवाल: वित्तीय प्रबन्ध (रमेश बुक डिपो)
11. पोरवाल, सुथार: उत्पादन प्रबन्ध (रमेश बुक डिपो)
12. पोरवाल, सुथार: सामग्री प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो)

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18



Paper X

E-Commerce

Unit I :

Meaning, Characteristics, Origin, Process, Key Drivers of E-Commerce, Elements, Traditional Commerce Vs E-Commerce, Benefits, Standards, Technologies, E-Commerce Models, Mobile Commerce, Barriers to 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 :

Electronic Payment Systems-Methods, Security Issues, Electronic Banking, Electronic Stock Trading.

Unit IV :

Data Warehousing, Client-Server Computing, Data Mining, Website Management - Steps.

Unit V :

ERP - Meaning, Functions, SAP Applications, Business Intelligences, Ethics, Security and E-Governance.

Books Recommended:

1. C.S. Rayudu: E-Commerce and E-Business, Himalaya Publishing House.
2. V.D. Dudeja: Information Technology E-Commerce & E-Business, Commonwealth Publisher, New Delhi.
3. B. Bhasker: Electronic Consumer Framework- Technologies and Applications, Tata McGraw-Hill.
4. Parag Diwan and Sunil Sharma: Electronic Commerce : A Managers Guide to E-Business, Vanity Books International, New Delhi.

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Paper XI  
Insurance

Unit I :

Insurance: An Introduction, Risk Management and Insurance, Principles of Insurance Contract, Types of Insurance Contract.

Unit II :

Fire Insurance, Marine Insurance, Life Insurance, Development of Life Insurance in India.

Unit III :

Life Insurance Corporation of India, Life Insurance Agents, Life Insurance Plans, Life Insurance Selling and Underwriting.

Unit IV :

Premium Calculation in Life Insurance, settlement of Claims in Life Insurance, General Insurance, The General Insurance Corporation of India.

Unit V :

Liberalisation and Insurance, The Insurance Act, 1938; The Insurance Regulatory and Development Authority (IRDA), Prospects and Challenges in Insurance Sector.

Books Recommended :

1. Mishra, M.N.: Principles & Practice of Insurance, S.Chand & Company, New Delhi.

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paper XII

Organizational Behaviour

Unit I :

Meaning and Concept of Organization Behaviour, Role of OB in Today's Business organization, Challenges and Opportunities, Theories of Organization Behaviour, Scope of Organisational Behaviour.

Unit II :

Perception, Nature, Importance, Difference between Sensation and Perception; Personality: Meaning, Determinants of Personality, Personality Traits and Types, Values, Attitudes and Job Satisfaction.

Unit III :

Interpersonal Behaviour, Group Dynamics- Meaning, Norms and Role, Types of Groups, Cohesiveness, Dynamics of Informal Group, *Team and Team building.*

Unit IV :

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

Unit V :

Meaning, Nature and factors of Organizational Change, Planned Change, Resistance to Change, Change Agent, Concept of Organizational Development, Organizational Development Interventions.

**Books Recommended :**

1. Prasad, I.M.: Organizational Behaviour, S. Chand, New Delhi
2. Robbins, Stephen P.: Organizational Behaviour: Concept, Controversies, Applications, Prentice Hall of India, Pvt. Ltd. New Delhi
3. Luthans, Fred: Organizational Behaviour, McGraw-Hill
4. P. S. Kumar, Anukriti Sharma and K. S. Krishna: Organizational Behaviour, Jahanvi Publications.
5. Mehta, Anil & Chouhan, Bhumiya: Organizational Behaviour RBD, Jaipur.

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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**

Accounting, 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**

Management Accounting: Meaning, Nature, Objectives, Scope and Functions. Capital Structure: Determinants and Theories. Budgets: Operating, Financial and Combined.

**Unit - V**

Financial Statement Analysis: Meaning, nature, importance and techniques of financial analysis: Comparative Statements, Common Size Statements and Trend Analysis. 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) RBD Publication
2. H.S. Khandelwal: Auditing.
3. T.R.Sharma: Auditing
4. Batty J.: Management Accountancy.
5. Manmohan & Goyal: Principles of Management Accounting.
6. Auditing and Management Accounting.
7. Maheshwari S.N.: Management Accounting and Financial Control.
8. M. R. Agarwal: Management Accounting.
9. H.L. Dave: Management Accounting.
10. C.P. Jain & H.S. Khandelwal: Auditing & Management Accounting.

Raj (Taj)

Dr. Registrar  
(Academic)

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## 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, 73<sup>rd</sup> Constitutional Amendment. Salient 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 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 Cooperation
3. F.R. Fay : Co-operation at Home and Abroad.
4. बी.एस. माथुर : सहकारिता
5. बी.पी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda : The Theory of Co-operation.

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21.

B.Com. (Hons) Part-III					
<b>Core Papers</b>					
1.	Economic Environment in Rajasthan	Paper-I	3 Hrs.	100	40
2.	Rural Development and Corporation	Paper-II	3 Hrs.	100	40
3.	International Finance	Paper-III	3 Hrs.	100	40
4.	Public Economics	Paper-IV	3 Hrs.	100	40
<b>Subsidiary Papers</b>					
1.	Auditing and Management Accounting	Paper-I	3 Hrs.	100	36
2.	Functional Management	Paper-II	3 Hrs.	100	36

  
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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-I** Economic Environment – Meaning, factors affecting Economic Environment, Basic features of Indian Economy. Rajasthan Economy an Overview : Population, Area, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources, occupational Structure and Human Resource Development; Current Environmental Issues.

**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. रुद्रदत्त एवं सुन्दरम : भारतीय अर्थव्यवस्था
2. ए.एन अग्रवाल : भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नाथूसामका : भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. बी.एल ओझा : राजस्थान की अर्थव्यवस्था
6. Mishra and Puri : Indian Economy
7. Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan.

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**PAPER – H**  
**Rural Development and Cooperation**

Time : 3 hours.

Min. Marks : 40

Max. Marks : 100

- Unit-I** Concept and significance of Rural Development, Strategy of Rural Development; Current issues.  
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, 73<sup>rd</sup> Constitutional Amendment. Salient 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 Sanridhi 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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3. F.R. Fay : Co-operation at Home and Abroad.
4. बी.एस. माथुर : सहकारिता
5. बी.पी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda : The Theory of Co-operation.

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24



**PAPER – III**  
**International Finance**

Time : 3 hours.

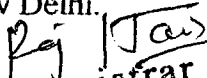
Min. Marks : 40

Max. Marks : 100

- Unit-I International Finance Meaning, importance need, scope, methods of payment, letter of credit – types, parties, procedure.
- Unit-II International Financial Market : Meaning and functions of Financial market : Difference between Domestic and Foreign Financial Market, International debt instruments – Euro notes, Euro commercial papers, Euro bonds.  
International Monetary System : Gold Standard, Gold Bullion Standard, Bretton Woods System, Post Bretton Wood agreements.
- Unit-III IMF & World Bank, IFC & IDA, ADB – Objectives, Recent Developments, Progress and Criticism.
- Unit-IV Determination of exchange rates – Equilibrium Rate of exchange – Mint Parity Theory – PPP Theory and Balance of Payment Theory. Causes of fluctuations in exchange rates. Fixed and flexible exchange rates.  
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:**

1. Mithani D.M. : Introduction to International Economics, Himalaya Publishing House, Mumbai.
2. Seth M.L. : Money, Banking, International Trade and Public Finance – Lakshmi Narain Agarwal Educational Publisher, Agra.
3. S.K. Vargheese : Finance of Foreign Trade And Foreign Exchange.
4. M.C. Vaish : International Economics.
5. S.K. Mathur : International Trade and Finance, Shivam Book House (P) Ltd., Jaipur.
6. Cherunilam Francis : International Economics, Tata McGraw Hill Publishing Company Ltd., New Delhi.
7. Avadhani V.A. : International Finance Theory and Practice, Himalaya Publishing Company, New Delhi.

  
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**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.
- Unit-V** Theory of Federal Finance. Centre-State Financial Relations. Role of Finance Commission, Study of Current Finance Commission.  
Financial Administration – Centre and States : Budgets-Tax Evasion and parallel Economy. Concept and implications of VAT and GST

**Books Recommended:**

1. L.N. Nathuramka – कराधान एक सैद्धान्तिक 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 एवं सुन्दरम : लोक वित्त
7. Philip E. Taylor – The Economics of Public Finance
8. R.A. Musgrave – Theory of Public Finance
9. R.C. Agarwal – Public Finance – Theory and Practice

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Com. pt. 70 Home

## Subsidiary Papers

### Paper – I

EAFM & Bus. Adm

## Auditing and Management Accounting

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- UNIT – I Auditing: Meaning, Objects, Fraud and Errors, Relationship in between Book-Keeping, Accounting and Auditing, Elementary Knowledge of Standards on Auditing Practices, Types of Audit. Internal Control Measures. Audit Programme.
- UNIT – II Vouching, Verification and Valuation of Assets and Liabilities (including Practical Verification). Company Auditor: Appointment, Removal and Remuneraton.
- UNIT – III Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013), Rights, Duties and Liabilities. Company Audit: Share Capital and Debentures. Audit Report and Certificats.
- UNIT – IV Management Accounting: Meaning, Nature, Objectives, Scope and Functions. Capital Structure: Determinants and Theories. Leverages: Operating, Financial and Combined.
- UNIT – V Financial Statement Analysis: Meaning, nature, importance and techniques of financial analysis: Comparative Statements, Common Size Statements and Trend Analysis. Ratio Analysis: Preparation of Income Statement and Balance Sheet on the basis of Ratio. Cash Flow Statement (AS-3).

### Books Recommended:

1. Jain, Khandelwal, Pareek: Auditing (Hindi and English)
2. H.S. Khandelwal: Auditing.
3. T.R.Sharma: Auditing
4. Batty J.: Management Accountancy.
5. Manmohan & Goyal: Principles of Management Accounting.
6. Hingorani N.L. & Ramnath A.R.: Management Accountancy.
7. Maheshwari S.N.: Management Accounting and Financial Control.
8. M. R. Agarwal: Management Accounting.

9. B.L. Dave: Management Accounting.

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Note : The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

## Paper - II

### Functional Management

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- Unit-I** Meaning, Scope, Role and Functions of Human Resource Management; Organization of Personnel Department, Human Resource Planning, Recruitment, Selection, Placement and Inductions.
- Unit-II** Training and Development, Job Analysis, Job Description, Job Enlargement and Job Enrichments, Performance Appraisal and Merit Rating.
- Unit-III** Meaning, Evolution, Modern Concept, Scope and Importance of Marketing, Product Planning and Development, Marketing Research, Channels of Distribution, Pricing Policies and Strategies.
- Unit-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 and Materials Management, Inventory planning and Control.

#### Books Recommended :

1. Flipoo : Personnel Management.
2. Yioder Dale : Personnel Management & Industrial Relations.
3. अग्रवाल, पोरवाल : सेवीवर्गीय प्रबंध
4. शर्मा, रामी, सुराणा : मानव संसाधन प्रबंध
5. जी.एस.सुधा : क्रियात्मक प्रबंध
6. Sheriekar, S.A. : Market Management
7. अग्रवाल, अग्रवाल : वित्तीय प्रबंध
8. Dutta, S.K. : Material Management.
9. Gopal Krishanan and Sonderiam: Integrated Material Managemer
10. कूम्भट, उपाध्याय : सामग्री प्रबंध

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