



**UNIVERSITY OF RAJASTHAN**

**JAIPUR**

**SYLLABUS**

**B.Com. Part –II**

**Examination 2024**

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## Distribution of Marks


S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
1.	<b>Accountancy &amp; Business Statistics</b>			
	Paper I – Income Tax and Practice	3	100	36
	Paper II – Cost Accounting	3	100	36
2.	<b>Business Administration</b>			
	Paper I – Company Law & Secretarial Management	3	100	36
	Paper II – Management	3	100	36
3.	<b>Economic Admin.&amp; Financial Management</b>			
	Paper I - Economics Environment in Rajasthan	3	100	36
	Paper II – Element of Financial Management	3	100	36

### Additional Optional Subject

1.	<b>Textile Craft</b>			
	Paper I	3	30	
	Paper II	3	30	22
	Practical	6	70	25
	Submission		70	25
2.	<b>Garment Production &amp; Export Management</b>			
	Paper I – Fashion and Apparel Design		30	13
	Paper II – Element of Marketing and Finance		50	18
	Practical – I & II		120	52

### Add on Subject

1.	<b>Computer Application</b>			
	Paper I – Data Base Management System	3	50	8
	Paper II – Structured Programming and Computer Graphics		65	29
	Practical		70	75

  
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S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
2.	<b>Tax Procedure and Practice</b>			
	Paper I-Direct Tax-I : Procedure and Practice	3	100	36
	Paper II-Direct Tax-II : Procedure and Practice	3	100	36
3.	<b>Principles and Practice of Insurance</b>			
	Paper I-Fire and Marine Insurance	3	100	36
	Paper-II-Insurance Finance and Legislation	3	100	36
4.	<b>Office Management and Secretarial Practice</b>			
	Paper I-Office Practice and Office Procedure	3	100	36
	Paper II-Typewriting and Shorthand Theory	-	35	36
	Practice	-	65	
5.	<b>Advertising Sales Promotion and Sales Management</b>			
	Paper I-Advertising (II)	3	100	36
	Paper II-Personal Selling and Salesmanship	3	100	36
6.	<b>Tourism and Travel Management</b>			
	Paper I-Tourism Marketing	3	100	36
	Paper II-Travel Agency, Tour Business and Accommodation	3	100	36
7.	<b>Foreign Trade Practices and Procedures</b>			
	Paper I-Elements of Export Marketing	3	100	36
	Paper II-Foreign Trade Financing and Procedures	3	100	36
8.	<b>Tourism</b>			
	Paper I : Tourism Services	3	70	30
	Paper II : World Tourism	3	70	30
9.	<b>Principles and Practice of Banking and Insurance</b>			
	Paper I : Rural Banking	3	70	30
	Paper II : Insurance Management	3	70	30
10.	<b>Foreign Trade Procedure</b>			
	Paper I : Elements of Export Marketing	3		
	Paper II : Foreign Trade Financing and Procedures	3		

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# UG SYLLABUS

## B.COM (PASS COURSE) Part – II

### EXAMINATION

#### Economic Administration and Financial Management

##### 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).

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**B.COM. PART – II**  
**ABSTPAPER – I**  
**INCOME – TAX LAW AND PRACTICE**

- UNIT – I Introduction, Residential 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 Assenssement 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.
- Bangar and Bangar: Income Tax, AadhyaPublicaiton, allahbad.

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**B.COM. PART – II (Pass Course)**

**ABSTPAPER – II**

**Cost Accountancy**

**TIME: 3 hour**  
**Min. Mark36**

**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**

Introduction: Meaning and definition of cost, cost centre, costing, cost accounting and accountancy, Objectives, significance and limitations of cost accounting. Systems, methods and techniques of cost accounting. Distinction between Financial and Cost Accounting, Material purchasing and storing. Valuation and issue of material, Material cost control.

**Unit – II**

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages, labour turnover and treatment of idle time and overtime. Overhead: Meaning, collection, Classification, Allocation, Apportionment and Absorption of Overhead.

**Unit – III**

Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost. Operating Costing: Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.

**Unit – IV**

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion. Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Joint product, By-product & Equivalent Production).

**Unit – V**

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis, Break even Charts (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions). Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

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

**Books Recommended:**

1. Saxena, and Vashist :- Cost Accounting
2. B.K. Bhar :- Cost Accounting
3. Agarwal and Chaturvedi:- Cost Accounting (Volume I & II)

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B.COM. Part IInd (Pass Course)

Paper I

Company Law and Secretarial Practice

Paper II

Management

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B.COM. Part IInd (Pass Course)

Paper I Company Law and Secretarial Practice

Unit I

Meaning, Characteristics of a Company, Lifting 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, Power and Duties, Managing Director, Wholetime Director.

Meetings of the Company, Proxy, Agenda, Resolution, Minutes, Methods of winding-up.

Unit V

Company Secretary- Qualifications, Role and Position, Secretarial Practice relating to allotment of shares, transfer and transmission of shares, payment of dividend.

Note: All Provisions as per Companies Act, 2013.

Books Recommended:

1. अर सी. अग्रवाल एवं एन. एस. कोठारी : कम्पनी अधिनियम एवं सचिवालय पद्धति
2. एस.एम. शुक्ला एवं सहाय : कम्पनी अधिनियम एवं सचिवालय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
4. J.C. Bahl : Secretarial Practice.
5. N.D. Kapoor : Company Law.
6. M.C. Kuchhal : Secretarial Practice.
7. Avtar Singh : Company Law
8. माधुर, जयसिंह, कम्पनी अधिनियम एवं सचिवालय पद्धति (संशोधित संस्करण, जयपुर)
9. रामो ज्योति लीला : कम्पनी अधिनियम (अजमेरा बुक कम्पनी, जयपुर)

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B.COM. Part IIInd (Pass Course)

Paper II

Management

Unit I

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

Unit II-

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

Unit III-

Communication-Significance, Channels, Types, Process, Barriers and Remedies; Co-ordination and Co-operation; Co-ordination as an essence of management; Principles and Techniques of co-ordination; Obstacles in co-ordination; Direction-Essentials of effective co-ordination; Direction-Concept, Importance and Principles.

Unit IV-

Leadership-Functions, Qualities, Styles and Theories; Motivation-Importance, Types, Process and Techniques; Theories of Motivation (Maslow, Herzberg, McGregor); Sound Motivation System.

Unit V-

Control-Nature, Process, Techniques and Essentials of Effective Control; Business Process Re-engineering; TOM, Six Sigma.

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800 Recommended:

1. B. S. Mathur: Principles of Management. (1978)
2. Satya Saran Chatterjee : Introduction of Management.
3. Mritunjoy Banerjee : Business Administration.
4. Richard, Hatman Tuwence P. Hogan and John Wholipan : Modern Business Administration
5. S. Sarlekar : Business Management.
6. Koontz O' Donnel: Essentials of Management
7. जे.पी. सिंघल : प्रबंध, अजमेरा बुक कम्पनी, जयपुर
8. P. Subba Rao: Management-Theory and Practice, HPH.

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## B.COM PART – II

### Paper- I

## Economic Environment in Rajasthan

Time : 3 hours.

Min. Marks : 36

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 नाथूरामका : भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : India's Economy
5. वी.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 – II**  
**Elements of Financial Management**

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- Unit-I** Meaning, Scope, Importance and Limitations of Financial Management, Tasks and Responsibilities of a Modern Finance Manager. Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.
- Unit-II** Ratio Analysis, Liquidity, Activity, Profitability and Leverage Ratios. Fund Flow analysis: Changes in working capital, sources and uses of fund : Cash flow analysis: sources and uses of cash. Cash flow statement as per AS( Accounting Standard )-3.
- Unit-III** An Introduction of Financial Planning and Forecasting. Break-even Analysis. Sources of Short-term and Long-term Finance. Equity v/s Debt.
- Unit-IV** Working Capital Management-Concept and Significance. Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits. Management of Cash and Marketable Securities.
- Unit-V** Receivables and Inventory Management. Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty. Dividend Policy.

**Books Recommended :**

1. Financial Management: M.R. Agarwal (English & Hindi Version)
2. Elements of Financial Management : M.D. Agarwal & N.P. Agarwal (English & Hindi Version)
3. वित्तीय प्रबंध के मूल तत्व : जाट, गुप्ता, मेन्दीरत्ता, मिश्रा, सैनी

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.

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# Textile Craft

## B.Com. Part-II

SCHEME : B.A/B.Com/B.Sc. PART-II

			Duration	Max mark	Min mark
1.	Theory:	Paper-I	3Hrs	30	22
		Paper-II	3 Hrs	30	
2.	Practical :	Paper-I	3Hrs	35	25
		Paper-II	3 Hrs	35	
3.	Submission	Paper-I		35	25
		Paper-II		35	

### Paper-I : Weaving Theory-I

#### UNIT-I

Yarn numbering system –Indirect (cotton, metric, woollen and worsted count) and Direct (Tex and Denier)

Yarn Twist and their types, Balance of fabric

Methods of fabric construction: Braiding & Lacing, knitting, felting and weaving

#### UNIT-II

Types of loom- Shuttle & Shuttle less; introduction to shuttleless looms- airjet, waterjet. projectile and rapier loom

Preparation of Warp and Weft for weaving

Draft, Peg plan, Weave, Repeat, Design

#### UNIT-III

Derivatives of Plain weave- Rib and Basket

Derivative of twill weave- Regular, Irregular, Left hand, Right hand, Pointed and curved twill

Fabric defects, Selvedge, Types of Selvedge's

### Paper-II: Dyeing Theory –I

#### UNIT-I

Difference between dyeing and printing

Mechanical finishes- basic process of beating, singeing, napping, calendaring and embossing.

## UNIT-II

Stages of Dyeing (fibre, yarn & fabric)

Wool dyeing and silk dyeing

Dyeing machines- Jigger and Winch dyeing machine

## UNIT-III

Steps of printing- preparation of cloth & colour

Methods of Direct printing- Block & Roller printing

Thickeners and types of thickeners

### Practical (Paper-I)

1. Thread count and Balance of the cloth
2. Weave samples of derivatives of plain and twill weave

### Practical (Paper-II)

1. Introduction to motif, repeat and layout
2. Block printing- samples preparation
3. Batik-spot, crack, scratch and painting (samples)

### Submission (Paper-I)

1. Assessment of samples
2. Preparation of weave samples

### Submission (Paper-II)

1. Any one article using block
2. Any one article using batik

### Examination Scheme:

One Major Problem: 20 Marks

One Minor Problem: 15 Marks

### Reference books :

Sahnai, V.A. (1989) Theory of Dyeing, Sevak publications. Mumbai

Trotman, E.R. (1985) Technology of Dyeing, John wiley & sons Inc London. London

Pryag, R.S. (1994) Technology of Printing, India publisher.

Pryag, R.S. (1995) Technology of Finishing, India publisher.

Bucker, (1998) Textiles, Abhishek publications.

Kulkarni, M.M., Weaving technology, Virindra publication, Jalgon

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# Garment Production & Export Management

## B.Com. Part-II

B.A/B.Com.– Maximum Marks 40

Hrs.3

B.Sc. Maximum Marks 50

### THEORY PAPER – 1

Fashion and Apparel Design

#### OBJECTIVES :-

1. To Develop Sensitivity & Understanding towards Historical World Costumes.
2. To Focus on Design Elements & Principles and their Details on Garments.
3. To Create Awareness About the Techniques of Pattern Making & Principle of Fittings.

#### SECTION –A

##### TRADITIONAL COSTUMES

1. Study of traditional costumes of various regions of India.
2. History of costumes of Indian civilization.
3. Brief knowledge of world costumes ; French German, Greek, European

#### SECTION –B

##### TECHNIQUES IN PATTERN MAKING

4. Eight head theory – principles and advantages.
5. Pattern making techniques- drafting, draping , flat pattern.
6. Colour and colour schemes, psychological effects of colour on clothes.
7. Fitting – principles of fitting, factors to be considered while fitting, common fitting problems, remedying fitting defects of bodice, sleeves, and skirts.

#### SECTION – C

##### DESIGN

8. Classification of design – structural and decorative
9. Elements and principles of design.
10. Layout of design of fabric in cutting - floral , checks, plaids, lines.

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## References :

1. Erwin, M. D., Kinchen, L.A. & Peters, A. (1979). Clothing for moderns. Macmillan publishing new York.
2. Jo, K. M. (1985). Clothing construction I&II. Prentice Hall.
3. Mathews, M. (1974). Practical clothing construction part I & II. Chennai, Cosmic press.
4. Doogaji, & Deshpandey, R. (1988). Basic process and clothing construction. Raaj Prakashan.

## THEORY PAPER – II

### ELEMENTS OF MARKETING AND FINANCE

B.A./B.Com.-Maximum Marks 40

Hrs. – 3

B.Sc. – Maximum Marks 50

## OBJECTIVES :

1. To create awareness about the procedures to select, proceed & start the Small Scale Industry.
2. To guide the process of product development according to the market needs.
3. To become familiar with the methods of payment in foreign trades & about types or bills.

## SECTION A

1. Market structure- Types of market, market survey, elements of cost.
2. History of readymade garment industry, Problem and prospects in global market
3. Branded versus non -branded market.
4. Types of garments exported.

## SECTION B

5. Elementary knowledge of working capital factors affecting working capital, operating cycle.
6. Sources of finance.
7. Letter of credit
8. Methods of payment in foreign trade
9. Various typed of bills.
10. Insurance

## SECTION C

### Brief study of ;

11. ECGC (export credit and guarantee corporation)



12. EIC (export inspection council)
13. IIP (Indian institute of packaging)
14. ICA (Indian of arbitration)

### References :

1. Srivastav, & Aggarwal. (). Vipdan prabandh.
2. Mamoria, C.B., Joshi, R. L. & Mulla, N.I. (2003). Principles & practice of marketing in india. Kitab Mahal distributors.
3. Satya narayan; Sales management.
4. Daver R.S. (2009). Salesmanship and Publicity. Vikas publishing house Pvt Limited.

### PRACTICAL- 1 APPAREL DESIGNING

B.A/B.Com.–Maxmium Marks 60

Hrs.- 4

B.Sc. – Maxmium Marks 25

### OBJECTIVES :

To familiarize with basics of color

To develop expertise in drawing croquis and drawing dresses on them.

### **Contents:**

1. Colour wheel and colour scheme .
2. Introduction to eight head theory and stick figure 9.5”, 10.5”.
3. Developing an adult croquis from block figure.
4. Draping of garments on croquis (at least 8 sheets) using different colours schemes and occasions.
5. Preparation of a portfolio.

### Examination Scheme :

B.A.\B.COM:-Max Marks:-60

B.Sc:-Max Marks:-25

1. Major Problems-30

1. Major Problem:-10

2. Minor Problems:-20

2. Minor Problems:-10

**PRACTICAL – II**  
**CLOTHING CONSTRUCTION**

B.A./B.Com.–Maximum Marks 60

Hrs- 4

B.Sc. – Maximum Marks - 25

**OBJECTIVES :**

1. To be able to make basic drafts of bodice, sleeve and collar.
2. To learn the knowhow of stitching and all basic processes and ornamentation techniques.

**Contents :**

1. Pattern making
  1. Child basic block and sleeve block.
  2. Sleeve variations; slash and spread method-puff, bell, legomutton, bishops sleeves.
  3. Sleeve bodice combination; Magyar, raglan, dolman sleeves.
  4. Different types of collars.
  5. Different types of yokes
2. Stitching of each sleeve, collar and yokes on bodice block.
3. Fashion designing (5 each) on sheet baby frocks, a line frocks , rompers. sun suits skirts and tops, bush -shirts with shorts.
4. Redesigning of old garment using the idea such as; to consider factors such as money, creativity, individuality, skills, needs,
  - (i) Patchwork
  - (ii) Ornamental fabric.
  - (iii) Decorative embroideries
  - (iv) Trims
  - (v) Paints and dyes
  - (vi) Introduction of fashion designing in fashion shows.
5. Introduction fashion designing in fashion shows.

**References :**

1. Jo, K.M. & Beazley. ( 1985).The sewing book of a complete guide. Prentice Hall.
2. Ireland, P. J. (1982). Fashion designing drawing and presentation. Batsford Ltd. 4th Revised edition.
3. Chase, R.W. (1997). CAD for fashion design. Prentice Hall; Pap/DSKT edition.

## Examination Scheme :

B.A.\B.Com.-Max Marks:-60

1. Major Problems-30

2. Minor Problems:-20

Internal:-10

B.Sc:-Max Marks:-25

1. Major Problem:-10

2. Minor Problems:-10

Internal:-5

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## **Add – On Subjects**

### **1. COMPUTER APPLICATION**

	<b>Max. Marks</b>
	Com.
Paper I Data Base Management System	50
Paper II Structured Programming and Computer Graphics	65
Practical Programming Laboratory On – the-Job training (4 Weeks)	
The Duration of these papers will be 3 hours	

#### **Paper I : Data Base Management System**

Categorization of DEMS systems. Network. Hierarchical and relational databases. Application of DEMS system.

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# COMPUTER APPLICATION (VOCATIONAL COURSE) FOR

## B.A./B.Com/B.Sc. Part II

### Paper-I

Paper Name : Operating System

#### Unit I

**Concepts:** Operating System & its need, Objectives of Operating System, Functions of Operating System, Types of OS: Simple Batch Systems, Multi-programmed Batch System, Time Sharing Systems, Parallel System, Distributed Systems and Real-Time Systems, Booting Process of OS, Operating System Structure.

#### Unit II

**Process Management:** Process Concept, Process States, Process Scheduling.  
**CPU Scheduling Algorithms:** Basic Concepts, Scheduling Criteria, FCFS, SJF, Priority, Round-Robin, Multilevel Queue, Multiple Feedback Queue, Multiple- Processor Scheduling.

#### Unit III

**Deadlocks:** System Model, Deadlock Characterization, Methods for Handling Deadlocks, Deadlock Prevention, Deadlock Avoidance, Deadlock Detection and Recovery from Deadlock.

#### Unit IV

**Memory Management:** Background, Why use memory management in OS, Logical versus Physical Address Space, Swapping, Contiguous Allocation (Fragmentation), Paging, Segmentation, Basic concept of Virtual Memory and Demand paging.  
**Introduction to File System :** File Concepts(Operations and Attributes), Directory Structure, File System Structure

#### Unit V

**Introduction of different Operating System( Linux, Unix, Windows Server), Linux History, Design Principles, Kernel Modules, Process Management, Scheduling, Memory Management, File System, Input and Output, Inter Process Communication, network Structure, Security.**

#### Recommended reference books:

1. A. Silberschatz and P.Galvin, "Operating System Concepts", Addison-Wesley, 5th Ed., 2001.
2. Gary Nutt: Operating Systems-A Modern Perspective (Second Edition), Pearson Education, 2000.
3. Tanenbaum A.S., Modern Operating Systems, PHI Publ.
4. Peterson Richard, " The Complete Reference Linux " Tata McGraw Hill.
5. Simitabha Das, "Unix/Linux Concepts & Applications". Tata McGraw Hill
6. Achyut S. Godbole: Operating Systems, Tata Mc-Graw Hill Publishing Company Limited, 2000.
7. Harvey M. Deitel, Operating Systems, Pearson Education, 2001.

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## Paper-II

Paper Name : Database Management System

### Unit I

Data, Data Processing, Merits and demerits of file organisation. Database Overview, Purpose of the Database system, File systems Vs. Database Systems, View of Data: Data Abstraction, Instances, Schema, Data Models: Overview of Network, Hierarchical, and Relational Model, Database Architecture and Administrators, Codd's Rules.

### Unit II

ER Model: Basic Terminology, Entity, Entity sets, attributes and keys, Relation and Relationship sets, Entity-Relationship Diagram, Weak and Strong entity types, Features of E-R Model, Specialization, Generalization Aggregation, Creating table from ER diagram.

### Unit III

Basic Concept of functional dependencies, loss less decomposition and dependency preservation. Normalization and its types: 1NF, 2NF, 3NF and BCNF. Introduction to transactions, Transaction States.

### Unit IV

Query Languages: DDL, DML, DCL, Introduction to SQL, Data Types, Basic SQL commands like Create, Alter, Drop, Truncate, Insert, Update, Delete etc.

### Unit V

Transaction management and Concurrency control, Transaction management: ACID properties, serializability and concurrency control, Lock based concurrency control (2PL, Deadlocks), database recovery management.

#### Recommended Books:

1. Korth H F and Silberschatz A, System Concepts, Sixth Edition; McGraw Hill, 2010
2. Leon, and Leon, SQL Tata McGraw Hill Pub. Co. Ltd.
3. Ivan Bayross; SQL/PL 4<sup>th</sup> Edn: BPB, 2009
4. Navathe S.B. Elmasri R.; Fundamentals of Database Systems, 5th Edn, Pearson 2011.
5. Ramakrishan and Gharke, Database Management Systems, 3<sup>rd</sup> Ed, TMHI, 2007.
6. Singh S.K.; Database Systems; 1 Edition; Pearson, 2006.

## Paper-III

Paper Name : DBMS Lab

Content : Lab practical's based on paper II.

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(b) To acquaint the students with the procedure and practice of direct and indirect taxes.

**3. Job Potential :**

- (i) Self Employment :  
Prepare returns and relevant documents, for small traders, small Industries and people engaged in small medium business, necessary under direct and indirect tax law.
  - (ii) Wage Employment :  
Junior level portions in the various organisations such as --
    - (a) Practising Chartered Accountant firms.
    - (b) Business Houses.
    - (c) Industrial undertaking & establishment.
    - (d) Custom and Excise departments.
    - (e) Accounts department of various Central, State, Local self Government departments of various Central, State, Local self Government, Societies etc.
4. (i) This cannot be associated with Science subjects.  
(ii) It can go with commerce (B.Com. Pass)  
(iii) It can go with B.A. provided a student has done 10+2 with Accounting and Business studies of Commerce
5. (i) Contents :
  - (a) Syllabus (Theory & Practicals - enclosed)
  - (b) Business Lab should be equipped with the following ;
    - (i) All Bare Acts related to direct and indirect taxes and various tax forms / returns/ documents.
  - (ii) Reference Books :
    - 1. Palkiwala – Income Tax
    - 2. Chaturvedi & Pathisana : Income Tax
  - (iii) Text Books :
    - 1. Singhanian – Direct Taxes
    - 2. H.C. Mehrotra : Income Tax Law & Practice4
  - (iv) Journals :
    - 1. The Institute of Chartered Accountant of India.
    - 2. Central Excise Law System.
    - 3. Taxman.

*Note* : In addition to the above books the new text books should be prepared on the lines of the prescribed syllabi.

**(ii) On the Job Training (After Ist year)-**

Proper training should be given to students, to prepare various returns/ forms/ documents etc. related to Income Tax and Sales Tax / Excise duty to enable the students to acquire necessary skills so that they can prepare these documents independently. Students can be attached for the purpose of training with local industrial excise departments, income and sales tax departments, and practising firms of the Chartered Accountants.

**(iii) On the Job Training (After 2<sup>nd</sup> year) –**

Students should be attached for practical training with the organisation as suggested in (ii). Students can prepare the necessary documents/ returns/ forms etc. related to direct and indirect taxes.

5. Unit cost for 30 students—

- (a) Building as per the norms of the UGC.
- (b) Rupees one lakh for books, journals and equipments.

6. Modalities of examination and evaluation.

- (a) Weightage between theory and practicals should be 70% and 30% respectively.
- (b) Continuous evaluation – assignment surprise test quiz.

**Paper-I : Direct Tax-I, Procedure and Practice**

**Max. Marks 100**

**3 hrs. duration**

**Min. Pass Marks : 36**

**Section – A**

1. Regulatory frame work-An overview of Income Tax Act, 1961 and Income Tax Rules, 1962
2. Income Tax Authorities.
3. Basis of Charge – who is liable to pay income-tax –person, assessee, assessment year, previous year, residential status and incidence of tax.
4. Permanent Account No. – Procedure for obtaining Permanent Account No. (PAN) – filling and filing of application under form No. 49A.

**Section – B**

5. Computation of total income for filing of return – Head of Income Deductions under Chapter VIA Computation of Tax in case of individual, Hindu Undivided Family, Firm, Companies, Rebate of Income Tax under Section 88.
6. Payment of Tax : Tax deducted at source, Advance Tax, Self Assessment Tax.
  - (a) Tax deducted at source : filling and filing of application form for obtaining TDS number under form No. 49B – obligation of the person making payment, who and when the person is liable to deduct tax at source. Procedure and rate of Tax deducted at source on various payments.

**Employers Obligations :**

**Stage-I :** Certificate to be issued to the recipients – filing and issue of the various TDS forms (16, 16A and 16B)

**Stage-II :** deposit of tax deducted at source – filling and filing of the challan and deposit of tax.

**Stage-III :** Submission of returns of TDS under Form No. 26,26A,26B,26BB,26D, 26E.

**Recipients Obligations :**

*Raj / Jas*  
Dy. Registrar  
(Academic)  
University of Rajasthan  
JAIPUR



- A. To obtain TDS certificate from payer; filling and filing of relevant certificates for lower or no deduction of tax at source (Form No. 13C, 14, 14B, 15, 15A, 15AA, 15B, 15D, 15E, 15F, 15G, 15H, 15I).

## **2. TAX PROCEDURE AND PRACTICE**

### **MODEL FOR PREPARATION OF**

### **OUTLINE OF COURSES**

**1. Subject Title ; Tax Procedure Practice 15 weeks.**

**2. Subject Title : General Objectives.**

**(a) To familiarise the students with the Indian Tax system.**

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Dy. Registrar  
(Academic)  
University of Rajasthan  
JAIPUR

### ***Section – C***

7. Advance Tax – who is liable to pay advance tax, computation of advance tax, instalment and due date of Advance Tax, Interest Payable by the assessee. Filling of challan and deposit of Advance Tax.
8. Self Assessment Tax - Filling of the challan and depositing of the tax there of, interest under self-assessment.  
Return of Income : who is liable to file return of income, time limit, return of loss, related return. Revised return, Defective return, Return by who to be signed, filling and filling of Income under :

*Form No. 1* in case of companies other than those claiming exemption under section II

*Form No. 2* for assesses (other than companies and those claiming exemption under Section 11). Whose total income include profit & gain from business and profession.

*Form No. 3A* For assesses including companies claiming exemption under Section 11

### **Paper – II : Direct Tax – II, Procedure and Practice**

**Max. Marks : 100**

**3 hrs. duration**

**Min Marks : 36**

#### ***Section – A : Wealth Tax***

1. Regulatory frame work ; An overview of Wealth Tax Act. 1957 and Wealth Tax Rules 1957.
2. Wealth Tax Authorities.
3. Important terms and definitions- valuation date, assessment year, meaning of Assets.
4. Exempted Assets, Valuation of invaluable property and Jewellers computation of Net Wealth, Computation of Wealth Tax, Filling of challan for payment of Wealth Tax, and deposit tax.
5. Return of Wealth tax, limit for filing return, filling and filing of return of Wealth under Form A & B.
6. Assessment and Post Assessment Procedure in brief.

#### ***Section – B : Income Tax***

7. Assessment Procedure : Inquiring before Assessment. Assessment under Section 143(1). Regular Assessment under Section 143(2). Best Judgement Assessment, income escaping Assessment, issue of notice where income has escaped assessment, Time limit for Notice. Time limit for compilation of assessment and re-assessment.

#### ***Section – C***

Post Assessment Procedure :

8. Refund : who can claim refund, Form No. 30 for Refund, Time limit for claiming refund, Refund on appeal, Interest on refunds.
9. Rectification of mistake (s).
10. Appeals and revision : When an assessee can file appeal, appellate authorities, procedure for filing appeal, filling and filing of form No. 35, Form No. 36. Time limit for filing appeal. Revision by Income Tax Commissioner.

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