B.COM (HONS.) Part - I 1st
Examination - 2020

Scheme of Examination
For a pass at each examination, a candidate shall be required to obtain a
minimum of 30% marks in each subsidiary subject and 40% marks in the
Honours subject passing separately in the practicals, wherever prescribed, shall
be necessary.
Successful candidates will be classified as under:

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

All the rest will be declared to have passed Examination. No. division shall be
awarded at the Honours Part I Part II examinations. The number of papers and
practicals, wherever prescribed the duration of examination, maximum marks
and minimum pass marks are shown below:

There will be five questions in all. The candidates are required to attempt all
the question. There will be one question from each unit with an internal choice
(either/or)

The number of papers and practicals, wherever prescribed the duration of
examination, maximum marks and minimum pass marks are shown below:

B.com. Hons. Part II Examination
Distribution of Marks

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Subject/Paper</th>
<th>Duration Hours</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Accountancy &amp; Business Statistic Honours Subjects</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Paper I Income Tax</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper II Cost Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper III Direct Taxes</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Paper IV Advanced Cost Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<td></td>
<td>Subsidiary Subject</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper I Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Paper II Economics Environmental in Rajasthan</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>2.</td>
<td>Business Administration Honours Subjects</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paper V Company Law and Secretarial Practice</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Paper VI Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>Paper VII Trade Unions &amp; Industrial Relation</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Paper VIII Sales Promotion and Sales Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
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<tr>
<td></td>
<td>Subsidiary Subjects</td>
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</tr>
<tr>
<td></td>
<td>Paper I Income Tax</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>

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**Economic Administration & Financial Management**

**Honours Subjects**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hrs.</th>
<th>Marks</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Economic Administration and Policy</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>II</td>
<td>Operational Research and Risk Analysis</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>III</td>
<td>Project Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>IV</td>
<td>Development Banking and Investment</td>
<td>3</td>
<td>100</td>
<td>40</td>
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</tbody>
</table>

**Subsidiary Papers**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hrs.</th>
<th>Marks</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Income Tax</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>II</td>
<td>Company Law and Secretarial Practice</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>

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B.COM. PART- II (Hons. Course)

PAPER - I

INCOME - TAX LAW AND PRACTICE

UNIT I  Introduction, Resedential Status and Income from Salaries.

UNIT II  Income from House Property and Income from Business and Profession.

UNIT III  Income from Capital Gain and Income from Other Sources.

UNIT IV  Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.

UNIT V  Assessment of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

• Singhaniya and Singhaniya: Student's guide to Income tax, taxman.
• Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
• Bhatia and Bhatia: Direct Taxes.
• Banigar and Banigar: Income Tax, Aadhya Publication, allahabad.

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Paper II
Cost Accountancy

Time: 3 hours
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

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

Unit - IV

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

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

Books Recommended:

1. Saxena, and Vashist: - Cost Accounting
2. B.K. Bhat: - Cost Accounting
3. B.K. Bhat: - Cost Accounting (Volume I & II)
Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

Unit - I
Advance Payment of Tax, TDS, Interest on Taxes and
Tax Refund, Procedure of Filing of Return

Unit - II
Assessment of Trust
Assessment of Local Authorities.

Unit - III
Assessment of Non-Residents and Representative Assessee.
Advance Ruling, Double Taxation Relief and Foreign Collaboration.

Unit - IV
Assessment of Co-operative Societies.

Unit - V
Assessment of Companies

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 17 digits, 6 functions and 2 memories and should be noiseless and cordless.

Recommended Books:
1. Singhania V.K.: Direct Taxes
2. Crish Ahuja: Direct Taxes
5. Patol & Choudhary: Wealth Tax, Corporate Tax
B.Com. Part II (HONS Course)

Optional Paper-IV

Advance Cost Accounting

Max. Marks 100

Time: 3 hours

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

Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence. Accounting treatment and Control of Administrative, Selling and Distribution Overhead, Research and Development Costs, Learning Curve Theory.

Unit-II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control Accounts), Reconciliation of cost and financial accounting.

Unit-III

Process Costing: Accounting treatment of losses during processing, inter-process profit. By Product and Joint-Product Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for inter-firm Comparison.

Unit-IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential costing. Valuation of stock under marginal and absorption costing. Production decisions based on Marginal Costing (Make or Buy, Manual or Machine, Key Factor based product mix only)

Unit-V

Marketing decisions and other decision based on Marginal Costing (Own or lease, repair or replace, now or later, shut down or continue only) Standard Costing (sales & overhead).

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. Mahawar and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N K: Principles and Practice of Cost Accounting
3. Saxena and Vashishtha: Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratanam P.V.: Costing Adviser (Kitab Mahal)
5. Ram M. Kishor: Cost Accounting Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat: Advanced Cost Accounting

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B.Com. Part II (Hons. Course)

Paper I

Company Law & Secretarial Practice

(As per Companies Act 2013)

(Subsidiary paper of Bus. Admn.)

Time: 3 hours
Min. Marks: 36

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

Formation of a Company, Functions and Duties of Promoters, Memorandum of Association: contents and alterations, Articles of Association

Unit III

Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividend

Unit IV

Directors- Qualifications and Disqualifications, Appointment and Removal, Powers and Duties, Managing Director, Whole time Director, Meetings of the company, Proxy, Agenda, Resolution, Minutes, Methods of Winding up.

Unit V

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

Books Recommended:

1. R.C. Agrawal & S.S. Kothari: Company Law & Secretarial Practice
2. J.C. Bahl: Secretarial Practice.
3. N.D.Kapoor: Company Law
5. Mudur, Saxena: Company Law & Secretarial Practice
6. Dr. R.N. Nalokhande: Company Law & Secretarial Practice, R.B.D. Juipur
Economic Environment in Rajasthan

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. धर्मशास्त्र एवं सूक्त रा: मारती अर्थशास्त्र
2. गुरु: मारती अर्थशास्त्र
3. त्रिविन्दनाचा साक्षरता: मारती अर्थशास्त्र
4. Rudra Dutt and Sundaram: Indian Economy
5. शैला अंबेदकर: अर्थशास्त्र
6. Mishra and Puri: Indian Economy

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B.COM. Part IIIrd (Bus. Adm. Hons.) (2019-20)

Paper V: Company Law and Secretarial Practice
Paper VI: Management
Paper VII: Trade Unions and Industrial Relations
Paper VIII: Sales Promotion and Sales Management

Subsidiary Papers

Paper I: Income Tax
Paper II: Economic Environment in India

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Unit I

Formation, characteristics of a Company, Lifting of Corporate veil, types of Company, Privileges of a Private Company.

Unit II


Unit III


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. आयोगी अधिष्ठात एवं एस. कोषटी : कम्पनी अधिविधान एवं संविधीय पद्धति
2. एसएस शृंगवाल एवं सहाय : कम्पनी अधिविधान एवं संविधीय पद्धति
3. S.A. Sharlekar: Secretarial Practice.
5. N.D. Kapoor: Company Law
7. Awutar Singh: Company Law
8. ग्रुप सरकार न कम्पनी अधिनियम एवं संविधीय पद्धति (प्रेम दुत डिपो. जयपुर)
9. महाकालिनी जोतीमबीन न कम्पनी अधिनियम (अलमेता कृषि कम्पनी, जयपुर)

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Management, Concept, Nature, Principles, Importance and 
Problems; 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; TQM, Six 
Sigma.

(12)

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5. Sundar Pradhan Principles of Management (1978)
6. Satsvar Chatterjee Introduction to Management
7. Mukhopadhyay Business Administration
8. F. Unit: Graham Lawence P. Hogan and John Wholipan Modern Business Administration
9. S. Sarlekar Business Management

P. Subba Rao Management-Theory and Practice, HPH.

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

Paper VII: Trade Unions and Industrial Relations

Unit I


Unit II

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

Unit III

Industrial Peace: Machinery for prevention and settlement of disputes, Works Committees, Joint Management Committee (Court of Enquiry, Conciliation, Arbitration and Adjudication), Problems relating to the machinery.

Unit IV


Unit V


Books Recommended:

2. Agnihotri: Industrial Relations in India.
3. C. Myres: Industrial Realtsions in India.
4. B.R. Sharma: Indian Worker.
5. R.C. Agarwal & N.C. Kothari: Audhyogik Sambandh (College Book House, Jaipur).
Unit I
Sales Promotion: Nature of Sales Promotion, Distinction with Advertising and Personal Selling, Role and Importance. Functions of Sales Promotion Department, Limitations in a Shortage Economy.


Unit II
Sales Management: Role of Selling in a Planned Economy, Selling as a Career, Qualities of a salesman. Product Knowledge. Effective Speaking. Consumer Relations.

Unit III
Sales Organisation, Branch setup, Recruitment and selection of salesman, Training, Motivation, Remuneration.

Unit IV
Planned Selling approach, Pre-approach, Meeting objections. Closing Sale, Sales Call, Sales Forecasting, Sales Quotas and Territories.

Unit V
Consumer Psychology, Buying, motives of Consumers, Control of Sales Operations, Salesman's Reports, Meeting Selling costs and Sales Cost Control.

Books Recommended:
5. Cundiff, Still & Govani: Sales Management.
6. Dr. M. J. Mathew: Sales Promotion and Sales Management (R.R.S.A., Jaipur)
B.COM. PART- II (Hons. Course)

PAPER - I

INCOME - TAX LAW AND PRACTICE

UNIT I  Introduction, Resedential Status and Income from Salaries.

UNIT II  Income from House Property and Income from Business and Profession.

UNIT III  Income from Capital Gain and Income from Other Sources.

UNIT IV  Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.

UNIT V  Assessment of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

- Singhania and Singhania: Student’s guide to Income tax, taxman.
- Gupta and Gupta: Student’s notes to Income Tax, Taxbooks.
- Amuja and Gupta: Direct taxes.

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B.COM PART - II (Hons)

Economic Environment in Rajasthan

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. स्वदेश एवं सुधार : भारतीय अर्थव्यवस्था
2. राजस्थान : भारतीय अर्थव्यवस्था
3. राजस्थान का सुधार: भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. नई अर्थ जीवन : राजस्थान की अर्थव्यवस्था
6. भारत एवं पुरवी : भारतीय अर्थव्यवस्था
7. Budget Study, an overview of Rajasthan's Economy and other publication by
   Directorate, Economics and Statistics Rajasthan.
B.COM (HONS.) PART-II

Core Papers
PAPER – I
Economic Administration and Policy

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

Unit-1 Economic Administration Meaning Scope, Objectives and Techniques. Constitutional Provisions in India.

Unit-II Administration of present economic policies : Fiscal Policy, Monetary Policy.
Public Sector: Autonomy and Accountability : Criteria of Efficiency, Managerial Problems, Current Issues.

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Unit III Industrial Licensing Policy, Instruments of State Regulation of Economic System, Economic Controls, State Trading in India.


Books Recommended:
1. Chandra, Ashok: Indian Administration
2. Bhargava R.N.: Theory and Working of Union Finance in India
3. Report of the Administrative Reforms Commission
4. Arjun Sen Gupta: Committee Report
5. Om Prakash: Theory and Working of State Corporation with special reference to India
7. रसा की जगतः आर्थिक प्रशासन (सेवाश्रृंखला के द्वारा, जयपुर)
8. नवाब एवं राज विभाग: आर्थिक प्रशासन
9. जिज्ञासा विकास का आर्थिक प्रशासन

PAPER – II
Operational Research and Risk Analysis

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

Unit-I Meaning and Nature of Operational Research: Development of Operational Research: Phases of O.R. study; Significance and limitation of O.R.

Unit-II Linear programming: Mathematical formulation of problem, graphical and simple solution of LPP. Game Theory: Meaning, two person zero sum game, mix strategies. Queuing theory – Meaning, concepts and problems related with queuing theory.

Unit-III Inventory Control and Planning; the technique of Inventory control: Determination of EOQ; Treatment in case of Quantity Discount, Inventory control with reordering in case of certain demand and also in case of uncertain demand – Determination of safety stock.
Unit-IV: Elements of decision theory: Decision models - deterministic and stochastic, marginal analysis of risk problems, decision making under uncertainty, Maximin, Maximax, Minimax, regret, Laplace and Bayes rules.

Network Analysis: C.P.M. and PERT, Computation of Total, Free and independent Floats, Difference between CPM and PERT.

Unit-V: Risk Analysis - Basic risk concepts, Sensitivity analysis, Measures of risk, standard deviation and coefficient of variation. Risk evaluation approaches - RAD approach, Certainly Equivalent approach, Probability distributions approach and Decision tree approach.

Books Recommended:
4. N.P. Agarwal, Quantitative Techniques, RBD Jaipur

PAPER - III

Project Management

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

Unit-I: Introduction to Project Management: Definition and objectives of a project, Project identification and formulation, Types of project, steps in project management.

Unit-II: Feasibility Analysis: Need and steps in feasibility analysis, market analysis, technical analysis, financial analysis and economic analysis. Guidelines of Indian Planning Commission for feasibility report.

Unit-III: Project Appraisal: Aspects of appraisal, capital budgeting methods - Payback period method, Accounting rate of return method, NPV, IRR and Benefit-cost ratio.

Economic Appraisal: Social Cost Benefit Analysis (SCBA) and its rationale, steps in SCBA, UNIDO approach, Little - mirrorless approach and Indian approach to SCBA, Limitation of SCBA.

Unit-IV: Project Monitoring and Control: Use of network techniques - PERT and CPM. Determination of critical path, comparison between PERT and CPM, application of PERT and CPM in project re-arrangement.

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Unit-V Environmental appraisal of projects, environmental protection measures.

Books Recommended:
1. Prasana Chandra: "Project Preparation, Implementation and appraisal"
4. P.K. Mattoo: Project Formulation in Developing Countries.
5. United Nations: "Evaluation of Industrial Projects"

PAPER - IV

Development Banking and Investment Management

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

Unit-I The concept of Development Banking. Objectives and Functions of Development Banks. Sources and Uses of Funds in Development Banks.
Merchant Banking Business and Development Banks.

Unit-II Procedure and documentation for their lending operations.

Unit-III Promotional Role of Development Banks
Development Banking in India-Retrospect and Prospect.

Unit-IV A detailed study of IFCI, ICICI, SFC's, IDBI.
Investment Function Concept, importance and relationship with other areas. Investment Channels and Policies.

Unit-V Problems of Development Banks in India. Development v/s Investment Banking.
Books Recommended
1. William Diamond: Development Banks
5. Vasant Desai: Development Banking in India.
B.COM. PART- II (Hons. Course)

PAPER - 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 from 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  Assessment of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

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


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 Dividends.

Unit-IV Directors-Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, Whole time Director, Meetings of the Company, Proxy, Agenda, Resolution, Minutes, Methods of Winding up.

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

Books Recommended:
1. आर.सी. आर.वाल एवं एस.एस. कोडरी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस.एस. शुकल एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
5. N.D. Kapoor : Company Law.
8. आयुर, सरकारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
9. कुंजरायत, धारवा, जीशी, जन : कम्पनी अधिनियम
10. श्री. आर.एस. मौलिक, कम्पनी अधिनियम एवं सचिवीय पद्धति

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