

B.Com. (Hons.) Examination Ordinance, Syllabus, Scheme of Examination

1. It is a three year degree programme. Examination shall be conducted at the end of each year as per academic calendar notified by the university.
2. The minimum marks required to pass any subject in an examination shall be 36% in subsidiary subjects and 40% marks in the Honours subjects. It will be essential to pass in practical separately wherever prescribed.
3. Students who do not obtain the required minimum percentage shall be declared fail and will be eligible for reappear next year. However they will have the option to retain the marks in the papers in which they have secured pass marks or more. There will be no supplementary examination.
4. In case of re- appearance the result will be prepared on the basis of the candidate's current performance.
5. Re-appearance in passed practical is not permitted.
6. The duration of the under graduate degree programme is 3 years and post graduate examination is 2 years. The time span period to complete the course shall be t+2 years from the year of admission. Where t is the minimum period of the programme.
7. Successful candidates will be awarded divisions as under:
 - First Division 60% and
 - Second Division 48% of the aggregate marks prescribed in Honours and subsidiary subjects of Part-I , Part-II and Part-III Examinations taken together.
 - All the rests will be declared to have passed the examinations.
 - No Division will be awarded at the (a) Part I and (b) Part II Examination,
8. However the marks obtained in compulsory papers will not be counted while awarding the division. But it will be essential to pass.
9. No division shall be awarded at the Part I and Part II of the under graduate Examination. Students of B.Com . (Hons.) will have to select one subsidiary course.

Admission Eligibility:

The candidate must have studied Commerce in class 11 and 12 with Accountancy, Business Studies, Economics, Mathematics and English as main subjects. Only those candidates who secured 48 percent marks as aggregate in qualifying examination will be eligible for seeking admission in the course of study. However, for determining merit for the admission, rules of the University will be followed.

The course of study for the examination shall extend over a period of three years as an integrated course. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers. For each paper there will be two components:

- (i) Practical – Home assignment 10 marks and viva voce 10 marks (to be evaluated and conducted by external evaluator along with internal examiner. The external examiner will be appointed by the university.).
- (ii) Theory – (It will be conducted on annual basis and will be of 80 marks). An examinee is expected to avail passing marks i.e. 40 percent separately in practical as well as theory examinations. The subjects and papers for the examination are given as under:

Compulsory Qualifying Subjects in undergraduate Programme: (B.Com. Hons. Course)

1. General Hindi
2. General English
3. Elementary Computer Applications
4. Environmental Studies

The number of papers and practical, the duration of examination, maximum marks and minimum pass marks have been shown in the table given below:

DISTRIBUTION OF MARKS

Compulsory Subjects/papers for B.Com (Hons.) Part-I

S.No.	Name of the No. of Compulsory Subjects	Duration Hours	Marks Internal		Maximum Marks Term-End Exams		Total Marks	
			Max.	Min	Max	Min	Max	Min
1	General Hindi	3	20	8	80	28	100	36
2	General English	3	20	8	80	28	100	36
3	Elementary Computer Application	2	20	8	80	28	100	36
4	Environmental Studies	2	20	8	80	28	100	36
Qualifying Papers for non- Commerce students only								
5	Business Studies and Banking	3			100			36
6	Book Keeping	3			100			36

NOTE:

(i) The Marks secured in the paper of Gen Hindi or Gen. English and Computer Application and Environmental Studies shall not be counted in awarding the division to a candidate.

(ii) The candidates have to clear compulsory papers in three chances.

(iii) Non appearing or absent in the examination of compulsory paper will be counted a chance.

(iv) Non-Commerce students are required to clear both qualifying papers along with B.Com part – I

Compulsory Subjects for B.Com (Hons) course

1 सामान्य हिन्दी

यह प्रश्न पत्र सभी प्रथम वर्ष के विद्यार्थियों के लिए अनिवार्य है।

गद्य भाग

इकाई – 1

अधिकतम अंक 100 मुल्यांकन आंतरिक मुल्यांकन 20 सत्रांत परीक्षा 80 अंक

नोट— इस प्रश्न पत्र के प्राप्तांक सत्रांत परीक्षा के उपरांत क्षणी की गणना हेतु सम्मिलित नहीं किये जायेगे। विद्यार्थियों को अनिवार्य पेपर अधिकतम तीन वर्ष में उर्तीण करने होंगे। परीक्षा में सम्मिलित नहीं होने अथवा अनुपस्थित रहने को भी प्रयास माना जायेगा।

इकाई – 1

1. भारतवर्ष की उन्नति कैसे हो – भारतेन्दु हरिश्चन्द्र
2. आचरण की सभ्यता – अध्यापक पूर्णसिंह
3. मेघदूत – महावीर प्रसाद द्विवेदी
4. भारतीय संस्कृति की देन – हजारी प्रसाद द्विवेदी
5. गिल्लू – महादेवी वर्मा
6. सवालियों की नोक पर – मोहन राकेश
7. निन्दा रस – हरिशंकर परसाई
8. नेता नहीं नागरिक चाहिए – रामधारी सिंह दिनकर
9. हमारा समय और विज्ञान – गुणाकर मुले
10. साफ माथे का समाज – अनुपम मिश्र

इकाई – 2

1. कर्मवीर – अयोध्या सिंह उपाध्याय हरिऔध
2. भू-लोक का गौरव – संदेश यहाँ मैं नहीं स्वर्ग का लाया – भारत भारती मैथिलीशरण गुप्त

3. बीती विभावरी जागरी । अरुण यह मधुमय देश हमारा – जय शंकर प्रसाद
4. तोड़ती पत्थर – सूर्यकांत त्रिपाठी निराला
5. पथ की पहचान – हरिवंश राय बच्चन
6. प्रेत का बयान – नागार्जुन 7. जब-जब मैंने उसको देखा । धरती उस किसान की – केदारनाथ अग्रवाल
8. गीत फरोश –भवानी प्रसाद मिश्र
9. देश की नस्लें, बात करो, अपने – सरल विशारद

इकाई – 3

1. संक्षेपण
2. पल्लवन
3. शब्द युग्म
4. लोकोक्ति
5. शुद्धिकरण – शब्द , वाक्य मुहावरें

इकाई – 4

1. अनुवाद – अर्थ और सिद्धान्त, महत्त्व, आदर्श, अनुवाद की विशेषताएं
2. राजस्थानी एवं अंग्रेजी से हिन्दी अनुवाद एक अनुच्छेद

इकाई – 5

1. किसी एक विषय पर निबंध
2. पत्र-प्रारूप

परीक्षकों के लिए निर्देश:-

1. प्रश्न-पत्र इकाइयों में विभक्त हों।
2. प्रत्येक इकाई से निर्देशानुसार व्याख्यात्मक एवं आलोचनात्मक प्रश्न पूछे जाएंगें।
3. प्रश्न-पत्र वर्तमान में निर्धारित पाठ्यक्रमानुसार हो।

2. General English

Compulsory in 1st year for all streams at undergraduate level

Max. Marks: 100 Internal Evaluation 20 Marks Term-End Examination 80Marks

Note.

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate has to clear compulsory paper in three years.
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.
4. It is essential to pass in both internal as well as external evaluation separately by securing 36% marks in each.

The syllables and scheme of examination is as under:

A. Grammar

Determiners

Tenses and Concord

Auxiliaries

Prepositions

Basic Sentence Patterns

B. Transformations

Active to Passive Voice

Simple to Compound / Complex

Declarative into Negative/ Interrogative

Direct to Indirect Speech

C. Comprehension

Comprehension of an Unseen Passage

Comprehension (from the following Texts): Comprehension based Questions of 10 Marks each will be asked from Prose, Short Stories, One Act Play and Poetry [40 Marks]

Prose

Digital India

A.P.J. Abdul Kalam: The Power of Prayer

Martin Luther King: I have a Dream

Albert Einstein: The World as I see it

Short Stories

Leo Tolstoy: The Three Questions

Nachiketa

One Act Play

Cedric Mount: The Never Never Nest

Poetry

R.N. Tagore : Heaven of Freedom

John Donne : Death be not Proud

Swami Vivekanand : Kali the Mother

Required Readings: *Emerald* (Macmillan)

D. Written Composition

Precis Writing

Paragraph Writing

Letter Writing(Formal and Informal)

Report Writing.

Suggested Readings:

Murphy, Raymond: *Intermediate English Grammar* (OUP)

Huddleton, Rodney: *English Grammar: An Outline* (OUP)

Greenbaum, Sidney: *The Oxford English Grammar* (OUP)

3. ELEMENTARY COMPUTER APPLICATIONS

Compulsory in 1st year for all streams at undergraduate level

Max. Marks: 100

Internal Evaluation 20 Marks

Term-End Examination 80Marks

Note.

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate has to clear compulsory paper in three years.
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.
4. It is essential to pass in both internal as well as external evaluation separately by securing 36% marks in each.

The syllables and scheme of examination is as under:

Introduction to Information Technology, Generation of Computers, Types of computers: Micro, Mini, Mainframe, Super, Architecture of Computer System: CPU, ALU Primary Memory: RAM, ROM, Cache memory, Secondary Memories, Input/Output device, Pointing device.

Number System (binary, octal, decimal and hexadecimal) and their conversions, Logic gates,

Languages: machine, assembly and high level languages including 3GL, 4GL,

Concept of Operating System, need and types of operating systems: batch, single user,

Multiprocessing, and time sharing, introduction to Windows.

Internet: Concept, email services, www, web browsers, search engines, simple programs in HTML, type of HTML document, documents structures: element, type and character formatting, tables, frames and forms, Styli sheet

Computer Networking: Type of networks, LAN, MAN and WAN, concept of topology, bridges, routers, gateways, modems, ISDN leased lines, teleconferencing and videoconferencing.

E-Commerce: Concept of e-commerce, benefits and growth of e-commerce, e-commerce categories, e-Governance, EDI, electronic funds transfer on EDI networks Electronic payment system.

Suggested Books :

1. Computer Fundamental By P.K. Sinha (BPB Publications)

2. Computer Made Easy For Beginners (in Hindi) By Niranjana Bansal, Jayshri Saraogi

3. IT Tools and Applications By Satish Jain, Shashank Jain, Dr. Madhulika Jain (BPP Publication).
4. Rapidex computer Course, Vikas Gupta, Pustak Mahal.

4. ENVIRONMENTAL STUDIES

Compulsory in 1st year for all streams at undergraduate level

Max. Marks: 100 Internal Evaluation 20 Marks Term-End Examination 80Marks

Note.

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate has to clear compulsory paper in three years.
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.
4. It is essential to pass in both internal as well as external evaluation separately by securing 36% marks in each.

The syllables and scheme of examination is as under:

SCHEME OF EXAMINATION

1. The term-end paper will be of 80 marks.
2. There will be no practical/Field work, instead student should be aware of ecology of local area; the question related to field work of local area can be asked by paper setter.
3. There will be 80 questions in the paper of multiple choice, each question of 1 mark.
4. There will be no negative marking in the assessment. Core Module syllabus for Environmental Studies for Under Graduate Courses of All Branches of Higher Education

Unit-1 : The multidisciplinary nature of environmental studies.

- Definition scope and awareness.
- Need for public awareness.

Unit-2 : Natural Resources :

- Renewable and non-renewable resources
- Natural resources and associated problems.
- Forest resources.
- Use and over-exploitation.
- Deforestation.
- Timber exploitation.

Mining

- Dams and their effects on forests and tribal people.
- Water resources.
- Use and over utilization of surface and ground water.
- Floods
- Drought
- Conflicts over water
- Dams benefits and problems.
- Mineral resources.
- Use and exploitation.
- Environmental effects of extracting and using mineral resources.
- Food resources.
- World food problems.
- Changes caused by agriculture and overgrazing.
- Effects of modern agriculture.
- Fertilizer, pesticide problems.
- Water logging.
- Salinity

Energy resources:

- Growing energy needs.

- Renewable and non-renewable energy resources.
- Use of alternate energy resources.

Land resources :

- Land as a resource.
- Land degradation.
- Man induced landslides.
- Soil erosion & desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable system.

Unit-3 : Ecosystem:

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction types, characteristic features, structure and function of the following ecosystems.
- Forest ecosystem.
- Grassland ecosystem
- Desert ecosystem.
- Aquatic ecosystems (ponds, streams lakes, rivers, oceans estuaries).

Unit-4 : Biodiversity and its conservation:

- Introduction, definition and diversity at genetic, species and ecosystem level.
- Biogeographically classification of India.
- Value of biodiversity, consumptive use productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, national & local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity - habitat loss poaching of wild life, man-wild life conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity – In situ and Ex-situ conservation of biodiversity.

Unit-5: Environmental Pollution :

- Definition, causes, effect and control measures of
- Air pollution.
- Water pollution
- Soil pollution.
- Marine pollution
- Noise pollution
- Thermal pollution
- Nuclear hazards.
- Solid waste management : Causes, effects and control measures of urban industrial wastes.
- Role of an individual in prevention of pollution.
- Disaster management : Flood, earthquake, cyclone and land slides.

Unit-6 : Social issues and the environment :

- From unsustainable to sustainable development
- Urban problems related to energy.
- Water conservation, rain water harvesting, water shed management.
- Settlement and rehabilitation of people, its problem of concerns.
- Environmental ethics-issues and possible solutions. Ozone layer depletion, nuclear accidents.
- Wasteland reclamation.

- Consumerism and waste products.
- Environmental protection Act.
- i. Air () prevention and control of pollution Act
- ii. Wild life protection Act
- iii. Forest conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit-7 : Human Population and the Environment :

- Population growth, variation among nations.
- Population explosion-Family welfare programme.
- Environment and Human health.
- Human rights.
- Value education.
- HIV/AIDS
- Women & child welfare.
- Role of information technology in environment and human health.

Field Work

- Visit to a local area to document environmental assets-river/forest/grassland/ hill/ mountain.
- Visit to local polluted site- Urban/rural/industrial/agricultural.
- Study of common plants, insects.
- Birds.
- Study of simple ecosystem-Pond, river, hill slope etc.

Suggested Books:

- 1 पर्यावरण अध्ययन – वर्मा, गैना, खण्डेलवाल, रावत
- 2 पर्यावरण विज्ञान – पी.सी. त्रिवेदी, गरिमा गुप्ता
- 3 पर्यावरण अध्ययन – सुरेश आमेता, शिप्रा भारद्वाज
- 4 Environmental studies - Pratap Singh, N.S. Rathore, A.N. Mathur
- 5 पर्यावरण अध्ययन – बाकरे, बाकरे वाधवा
- 6 पर्यावरण अध्ययन – मनोज यादव, अनूपमा यादव।

B.Com. (Hons.) Part-I
Accountancy & Business Statistics
Syllabus

Scheme of Examination

Note: The question paper shall contain three sections.

Section-A shall contain 10 questions, two from each unit of 1 mark each. The candidate is required to answer all the questions. The answers should not exceed 50 words.

Section- B shall contain 10 questions, two from each unit with internal choice. Each question shall be of 8 marks. The answers should more than 200 words and not exceed 500 words. The candidate is required to answer all the questions.

Section-C shall contain 5 questions of 15 marks each, one from each unit. The candidate is required to answer any two questions. The answer shall more than 500 words.

Distribution of Marks
Distribution of Marks for B.Com Hons.Part-I examination

S.No.	Name of the Subject	paper	Durati on of the Exam	Sessional Exam		Term-end exams		Total	
				Max	Min	Max	Min	Max	Min
Account & Business Statistics (Hons. Subjects)									
1.	Corporate Financial Accounting	I	3	20	8	80	32	100	40
	Business Statistics	II	3	20	8	80	32	100	40
	Advanced Accountancy	III	3	20	8	80	32	100	40
	Advanced Business Statistics	IV	3	20	8	80	32	100	40
Account & Business Statistics (Subsidiary papers)									
1	Business Law	V	3	20	8	80	28	100	36
2	Business Statistics	VI	3	20	8	80	28	100	36

B.Com. Part-I (Hons. Course)
PAPER I: Corporate & Financial Accounting

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 32 Marks)

Unit -I

Accounting principles, Conventions and Concept, General Introduction of Indian Accounting Standards **AS-I And AS-9 Issue of Shares Issue of Right Shares, Buy back of Shares ESOS in the present scenario. Redemption of Preference Shares.**

Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

Unit-III

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of **Bonus Shares.**

Unit-IV

Valuation of Goodwill & Valuation of Share

Unit-V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2) Insurance Claims

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. R.L. Gupta : Advanced Accountancy
2. S.N.Maheshwari : Advanced Accountancy Sehgal and Sehgal : Advanced Accountancy

B.Com. Part-I (Hons. Course)

PAPER – II: Business Statistics

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 32 Marks)

Unit-1

Introduction of Statistics :

Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors. Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation, **Presentation of Data: Diagrams / Graphs of Frequency Distribution Ogive and Histograms.**

Unit-1 Measures of Central Tendency : Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles.), Mode, Geometric and Harmonic Mean-Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

Unit -III

Measures of Dispersion : Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses **and Interpretation** of Measures of dispersion. **Skewness : Different** measures of Skewness.

Unit-IV

Correlation : Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variables : Grouped and Ungrouped Data, Coefficient of Correlation by Spearman's Rank Differences Method and Concurrent Deviation Method. Simple Linear Regression.

Unit –V

Index Numbers : Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fisher's Ideal Index Number, Base shifting, Splicing, and Deflating. Interpolation : Binomial, Newton's Advancing Differences Method and Lagrange's Method. .

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. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics . del Jain, Business . ! N Norr Elcnicnis vi Statist i

PAPER – III: Advanced Accountancy

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 32 Marks)

UNIT-I

Departmental Accounts. Branch Accounts including Foreign Branch.

UNIT-II

Investment Accounts. Royalty Accounts.

UNIT-III

Accounts of Holding and Subsidiary Companies.

UNIT-IV

Amalgamation of Companies (excluding inter company holdings) Internal Reconstruction (without scheme)

UNIT-V

Liquidation of Companies : procedure contributories, statement of affairs, deficiency Account, Liquidator and Receivers Final **Statement of Account**

Double Account System (Excluding accounts of electricity supply companies)

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:

I R.L. Gupta; Advance Accounting

2 Shukla ,Grewal : Advanced Accountancy

Agarwal Sharma:Advanced Accounting in 4 Sehgal and sehgal : Advanced Accounting Voll

PAPER – IV: Advanced Business Statistics and Mathematics

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 32 Marks)

Unit-I

Analysis of time series : Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, Sampling : Theory and Methods of Sampling Distribution (Only Theoretical knowledge is required).

Unit -II

Association of Attributes and Decision theory

Unit -III

Statistical Quality Control: Introduction, Process Control and Product Control, Control Charts for Variables and Attributes, Uses and Application of S.Q.C. Vital & Health Statistics (Death, Birth, Fertility and Reproduction Rates).

Unit -IV

Permutations & Combinations. Theory of probability: Elementary problems based on permutations and combinations, additive and multiplicative rules.

Unit -y, A.P., G.P. and H.P.: Simple and direct problems, Elements of Set Theory: Definition of Set and Sub-sets, number of **elements in a set**, **ways** of specifying a **set**, set equality and subset universal set and null set. Basic set operations. Venn Diagrams.

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) Mathur, Khandolwal, Gupta: Business Statistics

2) Kallash Nath Nagar: Business Statistics

3) S.P. Gupta - Statistical Methods

4) Sancheti & Kapoor - Statistical Methods

B.Com. (Hons.) Part-I Subsidiary Paper Paper V: Business Laws

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

The Indian Contract Act 1872

Section 1 to 75

Unit-II

Special Contracts under the Indian Contract Act viz-Indemnity, Guarantee, Bailment, Pledge and Agency.

Unit-III

The Consumer Protection Act, 1986.

Unit-IV

The Indian Partnership Act, 1932.

Unit-V

The sale of Goods Act, 1930.

Books Recommended:

1. M.C. Shukla : A manual of Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Daver : Mercantile Law S.N. Mishra : Labour and Industrial Law

B.Com. (Hons.) Part-I Subsidiary Paper Paper VI: Business Economics

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Introduction to Business Economics : Definition, meaning, nature and scope of business economics, role of business economics in business policy formulation.

Unit-II

Demand Analysis : Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation. **Demand Forecasting** : Objectives, steps and techniques, **demand forecasting** for a new product.

Unit-III

Production Function – Types of production **functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path. Revenue and Cost Analysis** : **Revenue Analysis, total revenue, marginal revenue and average revenue**, elasticity and its relationship with **revenue curves. Various concepts of cost, short and long run cost curves.**

Unit-IV

Market Analysis : Price and output **determination** under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopsony and bilateral monopoly. **Factor Pricing** : Determination of rent, wages, interest and profit. Marginal productivity theory of distribution.

Unit-V

National Income Analysis : Definition, concept, components, measurement, problems in estimation, social accounting method. National Income and economic welfare.

Books Recommended: .

1. D.M, Mithani : Pundamentals of **business and managerial oconomics**, Himalaya Publishing **House**.
2. N.D. Mathur :'Managerial Economics, Shivam Book House (P) Ltd., Jaipur.
3. N.D. Mathur: Business Economics, Shivam Book House (P) Limited, Jaipur.
4. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur. 3. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.

ACCOUNTANCY & BUSINESS STATISTICS
B.COM. PART-II (Hons. Course)
Syllabus

Scheme of Examination

Note: The question paper shall contain three sections.

Section-A shall contain 10 questions, two from each unit of 1 mark each. The candidate is required to answer all the questions. The answers should not exceed 50 words.

Section- B shall contain 10 questions, two from each unit with internal choice. Each question shall be of 8 marks. The answers should more than 200 words and not exceed 500 words. The candidate is required to answer all the questions.

Section-C shall contain 5 questions of 15 marks each, one from each unit. The candidate is required to answer any two questions. The answer shall more than 500 words.

Distribution of Marks
Distribution of Marks for B.Com Hons. Part-I examination

S.No.	Name of the Subject	paper	Durati on of the Exam	Sessional Exam		Term-end exams		Total	
				Max	Min	Max	Min	Max	Min
Account & Business Statistics (Hons. Subjects)									
1.	Income Tax	I	3	20	8	80	32	100	40
	Cost Accountant	II	3	20	8	80	32	100	40
	Direct Taxes	III	3	20	8	80	32	100	40
	Advanced Cost Accounting	IV	3	20	8	80	32	100	40
Account & Business Statistics (Subsidiary papers)									
1	Company Law & Secretarial Practice	V	3	20	8	80	28	100	36
2	Economic Environment in India	VI	3	20	8	80	28	100	36

PAPER-I INCOME TAX

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

UNIT-I

Introduction of Income Tax including Residential States.

UNIT-II

Income from salary, Income from house property.

UNIT-III

Income from Business and Profession, 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 ,Firms(Including Limited Liability Partnership Firms) **Advance**

payment of tax, TDS, Tax procedure of Assessment

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. Singhania V, K. : A Students Guide to Income Tax
2. Aahuja and Gupta: Direct Taxes.
3. S. Sundaram : Law and Practice of Income Tax in India
4. Patel & Choudhary : Income Tax.

PAPER II COST ACCOUNTANCY

Time : 3 Hours

Int. Marks 20 (Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit - I

Introduction : Meaning and definition of cost, cost centre, costing, cost accounting and cost 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:

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

PAPER III DIRECT TAXES

Time : 3 Hours

Int. Marks 20 (Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit - I

Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund, Assessment Procedure.

Unit - II

SYS

Assessment of Trust Assessment of Local Authorities.

Unit - III

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

Unit - IV

Assessment of Co-operative Societies.

Penalties and Prosecutions, Appeal, Revision and Tax Authorities.

Unit - V

Assessment of Companies.

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

Books :

1. Singhanian V.K. : Direct Taxes
2. Grish Ahuja : Direct Taxes
3. Lal B.B. : Income Tax Law and Practice
4. Lakhotia R.N. : Assessment of Companies and their Officers. 5. Patel & Choudhary : Wealth Tax,

OPTIONAL PAPER-IV ADVANCE COST ACCOUNTING

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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. Maheswari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K. : Principles and Practice of Cost Accounting
3. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
4. **Ratanam P.V.:** Costing Adviser (Kitab Mahal)
5. Ravi M. Kishor : Cost Accounting Taxmann Publication, New Delhi

PAPER V COMPANY LAW & SECRETARIAL PRACTICE

(As per Companies Act 2013) (Subsidiary paper of Bus. Admn.)

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit -I

Meaning, Characteristics of a company, Liability of corporate veil, Types of Company, Privileges of a Private Company.

Unit II

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

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

Unit IV

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

Unit V

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

Books Recommended:

1. R.C. Agrawal & S.S. Kothari: Company Law & Secretarial Practice
2. J.C. Bahl: Secretarial Practice.
3. N.D.Kapoor; Company Law :
4. M.C.Kuchhal: Secretarial Practice. :
5. Mathur, Saxena: Company Law & Secretarial Practice

PAPER-VI ECONOMIC ENVIRONMENT IN RAJASTHAN

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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:

Rudra Dutt and Sundaram : Indian Economy

Mishra and Puri : Indian Economy Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan.

ACCOUNTANCY & BUSINESS STATISTICS
B.COM. PART-III (HONS. Courses)
Syllabus

Scheme of Examination

Note: The question paper shall contain three sections.

Section-A shall contain 10 questions, two from each unit of 1 mark each. The candidate is required to answer all the questions. The answers should not exceed 50 words.

Section- B shall contain 10 questions, two from each unit with internal choice. Each question shall be of 8 marks. The answers should more than 200 words and not exceed 500 words. The candidate is required to answer all the questions.

Section-C shall contain 5 questions of 15 marks each, one from each unit. The candidate is required to answer any two questions. The answer shall more than 500 words.

Distribution of Marks

Distribution of Marks for B.Com Hons.Part-I examination

S.No.	Name of the Subject	paper	Durati on of the Exam	Sessional Exam		Term-end exams		Total	
				Max	Min	Max	Min	Max	Min
Account & Business Statistics (Hons. Subjects)									
1.	Theory & Practice of Auditing	I	3	20	8	80	32	100	40
	Management Accounting	II	3	20	8	80	32	100	40
	Tax Planning	III	3	20	8	80	32	100	40
	Operational Research and Quantitative Techniques	IV	3	20	8	80	32	100	40
Account & Business Statistics (Subsidiary papers)									
1	Functional Management	V	3	20	8	80	28	100	36
2	Rural Development & Cooperation	VI	3	20	8	80	28	100	36

PAPER-I THEORY & PRACTICE OF AUDITING

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit - I

Auditing: Meaning, Objects, Fraud and Errors, Relationship between Book-keeping, Accounting and Auditing, Elementary Knowledge 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, Remc and Remuneration.

Unit - III

Company Auditor: Audit and Auditors (brief knowledge of Sections 139 to 148 of Companies Act, 2013),

Rights, Duties and Liability Company Audit, Audit Report and Certificates.

Unit - IV

Investigation: Meaning, Nature, Importance, Objectives and Investigation on behalf of an Intending Purchaser, Special Points regarding 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 C 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.

PAPER-II MANAGEMENT ACCOUNTING

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Introduction: Meaning and concept of management accounting, organization of management accounting, relationship of management accounting to cost accounting and financial accounting. Scope of management accounting, functions/objectives of management accounting Tools and Techniques of management accounting. Responsibilities and qualities of Management Accountant. Management Accounting Traditional Accounting. Limitations of management accounting.

Unit-II

Capital Structure and Leverage: Meaning and Concept of capital structure, Determinants of Capital Structure, Optimum Capital Structure Theories, EBIT-EPS Analysis, Point of Indifference, Meaning and Concept of Leverage- Financial, Operating and Combined Leverage. Financing Decisions based on Capital structure and leverage.

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/inadequate working capital. Estimation of working capital requirement, salient features of Tandon Committee and Chore Committee Reports, Activity Based Costing.

Unit-IV

Ratio Analysis as a Technique of Analysis of Financial Statements- Liquidity Ratios, Activity Ratios. Leverage Ratios. Profitability Rate and Market Value Ratios. Statement of Changes of Financial Position- Fund Flow Statement, Cash Flow Statement.

Unit-V

Cost of Capital, Capital Expenditure Decisions,- DCF and Non-DCF techniques

PAPER III TAX PLANNING

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Tax Männir and Tax Management, Concept of Income and Problems of Tax Planning. Tax Planning & Residential Status and Tax Plan 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 and Managerial Decisions.

Optional Paper 4 OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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 Queir 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.

PAPER-V FUNCTIONAL MANAGEMENT (SUBSIDIARY PAPER OF BUS. ADMN.)

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Meaning, Scope, Role and functions of Human Resource Management; Organisation of Personnel Department; Human Resource 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 Materials Management; Inventory Planning and Control.

Paper- II RURAL DEVELOPMENT (Subsidiary paper of EAFM)

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-1

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 Rura Development. District Rural Development Agencies.

Unit-II

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

Unit-III

R Development Programmes: From Antyodaya to IRDP. Critical study of Rural Development Schemes : S'warnajayanti Gram Swarajga Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojan PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.

Unit-IV

rogrammes 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. S .Pd co-operation. A study of Rajasthan State Co perative Bank. (Apex Co-op. Bank) and RAJFED.

ECONOMIC ADMINISTRATION & FINANCIAL MANAGEMENT
B.COM. (HONS.) Part-I
Syllabus

Note: The question paper shall contain three sections.

Section-A shall contain 10 questions, two from each unit of 1 mark each. The candidate is required to answer all the questions. The answers should not exceed 50 words.

Section- B shall contain 10 questions, two from each unit with internal choice. Each question shall be of 8 marks. The answers should more than 200 words and not exceed 500 words. The candidate is required to answer all the questions.

Section-C shall contain 5 questions of 15 marks each, one from each unit. The candidate is required to answer any two questions. The answer shall more than 500 words.

Distribution of Marks
Distribution of Marks for B.Com Hons.Part-I examination

S.No.	Name of the Subject	paper	Durati on of the Exam	Sessional Exam		Term-end exams		Total	
				Max	Min	Max	Min	Max	Min
Account & Business Statistics (Hons. Subjects)									
1.	Business Economics	I	3	20	8	80	32	100	40
	Indian Banking & Financial System	II	3	20	8	80	32	100	40
	Elements of Financial Management	III	3	20	8	80	32	100	40
	Business Budgeting	IV	3	20	8	80	32	100	40
Account & Business Statistics (Subsidiary papers)									
1	Business Laws	V	3	20	8	80	28	100	36
2	Corporate Financial Accounting	VI	3	20	8	80	28	100	36

Paper I- BUSINESS ECONOMICS

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 32 Marks)

Unit- I

Introduction:

Meaning, Nature and scope of Business Economics: Role of business economics in formulation of business policies, static and dynamic economics. Micro & Macro Economics, Economic laws, Inductive and Deductive methods of Economic Enquiry, Economic Models. Basic Problems of an economy.

Unit- II Consumer behaviour and Demand Analysis:

Utility: meaning and types. Measurement of utility: cardinal and ordinal approach, Law of diminishing marginal utility, law of substitution, consumers surplus, Concept of demand, law of demand and elasticity of demand, importance of elasticity of demand in business decisions, forecasting of demand.

Indifference Curve Analysis: Properties, consumer's equilibrium, price effect, income effect and substitution effect. Derivation of demand curve.

Unit- III

Production and Cost analysis:

Production function-short term and long term production function, Laws of returns and returns to scale,

Isoquants, optimum factor combination, Economic region of production. Cost of production: different cost concepts, determination of cost, cost output relationship, short term and long term analysis. Revenue analysis.

Supply: Law of supply and elasticity of supply.

Unit- IV Market structure and Commodity pricing:

Market – meaning and factors influencing the market, classification of market structure. General theory of value, time element in price determination.

Price and output determination under perfect competition, monopoly and imperfect competition. Monopolistic competition and oligopoly. Price and output determination of multi-markets.

Unit- V

Factor Pricing:

Marginal Productivity theory and modern theory of distribution.

Theories of rent, Wages, interest and profit. Profit policy and planning including different approaches of profit. National income analysis.

PAPER - II INDIAN BANKING AND FINANCIAL SYSTEM

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and NABARD. Monetary policy and credit control by RBI.

Unit-II

Universal banking, E-banking, mobile banking and innovations in banking sector. Relationship between Banker and customer - General and Special.

Unit-III

Negotiable Instruments - Cheques, Bills of Exchange and promissory notes. A study of Banking regulations act 1949.

Unit-IV

Financial System : Functions, major issues in Indian Financial System, Financial sector reforms in India.

Unit-V

Financial Market - Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market. Financial Instruments - Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options - Credit Card.

Books Recommended:

1. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R : "Indian Banking", S. Chand & Company Ltd., New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon And T.N. Mathur - Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta : Banking and Finance, Ramesh Book Depot,

PAPER - III ELEMENTS OF FINANCIAL MANAGEMENT

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-1

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. family yo da: TIC, ICI, Art, FAIT

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 - IV BUSINESS BUDGETING

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, Preparation of Budgets. Budget Co-ordination. Essentials of an Effective Budgeting. .

Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.

Unit-II

Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.

Unit-III

Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget. Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.

Unit-IV

Product and Production Decision : Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production, Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.

Unit-V

Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of

projects, feasibility-Economic Financial and Technical. Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

Books Recommended:

1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K.: Theory and Practicc of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. 3tugis, fauty idul : THIRT dUCH (Hindi and Eglish editions)
5. TITIA, 57.31. : Q1Hitch JUCA

SUBSIDIARY- PAPER-I CORPORATE AND FINANCIAL ACCOUNTING

Time : 3 Hours Int. Marks 20(Min. Pass 8 Marks) Ext. Marks 80 (Min. Pass 28 Marks)

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 (eitherlor)

Unit-I

Accounting principles, Conventions and Concept, General Introduction of Indian Accounting Standards AS-I And AS-9 Issue of Shares Issue of Right Shares, Buy back of Shares ESOS in the present scenario. Redemption of Preference Shares.

Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

Unit-III

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

Unit-IV

Valuation of Goodwill & Valuation of Share

Unit-V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2) Insurance Claims

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

Books Recommended

1. R.L. Gupta : Advanced Accountancy
2. S.N.Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave: Corporate Financial Accounting Sehgal and Sehgal : Advanced Accountancy

PAPER-II BUSINESS LAWS

Time : 3 Hours Int. Marks 20(Min. Pass 8 Marks) Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

The Indian Contract Act, 1872

Sections 1 to 75

Unit-II

Special Contracts under the Indian Contract Act viz-Indemnity, Guarantee, Bailment, Plearge and Agency.

Unit-III

The Consumer Protection Act, 1986.

Unit-IV

The Indian Partnership Act, 1932.

Unit- V

The sale of Goods Act, 1930.

Books Recommended:

1. M.C. Shukla : A manual of Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law

ECONOMIC ADMINISTRATION & FINANCIAL MANAGEMENT
B.COM. (HONS.) PART-II
Syllabus

PAPER I : BUSINESS ENVIRONMENT

Scheme of Examination

Note: The question paper shall contain three sections.

Section-A shall contain 10 questions, two from each unit of 1 mark each. The candidate is required to answer all the questions. The answers should not exceed 50 words.

Section- B shall contain 10 questions, two from each unit with internal choice. Each question shall be of 8 marks. The answers should more than 200 words and not exceed 500 words. The candidate is required to answer all the questions.

Section-C shall contain 5 questions of 15 marks each, one from each unit. The candidate is required to answer any two questions. The answer shall more than 500 words.

Distribution of Marks
Distribution of Marks for B.Com Hons.Part-I examination

S.No.	Name of the Subject	paper	Durati on of the Exam	Sessional Exam		Term-end exams		Total	
				Max	Min	Max	Min	Max	Min
Account & Business Statistics (Hons. Subjects)									
1.	Economic Administration and Policy	I	3	20	8	80	32	100	40
	Operational research and Risk Analysis	II	3	20	8	80	32	100	40
	Project Management	III	3	20	8	80	32	100	40
	Development Banking and Investment Management	IV	3	20	8	80	32	100	40
Account & Business Statistics (Subsidiary papers)									
1	Income Tax	V	3	20	8	80	28	100	36
2	Company Law & Secretarial Practice	VI	3	20	8	80	28	100	36

PAPER-1 ECONOMIC ADMINISTRATION AND POLICY

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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.

Unit-III

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

Unit-IV

Public Debt : Administration of Public Debt of India-Internal and External Debt Problems of Public Debt. Financial Administration of the Indian Union : Central, State and Local Finances, Particulars and Public Accountability. Comptroller and Auditor General of India.

Unit-V

Leakages in Financial Administration. Efficiency and Economy in Financial Administration. Tax Evasion. Central State Financial Relations. Finance Commission and their recommendations.

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.

PAPER - II OPERATIONAL RESEARCH AND RISK ANALYSIS

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

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

Unit-II

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

Unit-III

Inventory Control and Planning; the technique of Inventory control : Determination of EOQ; Treatment in case of Quantity/discounts; Inventory control with reordering in case of certain demand and also in case of uncertain demand - Determination of safety and level. ..

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 Hurwicz rules. Net work 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:

- Kapoor, V.K., Operational Research, Sultam Chand & Sons, New Delhi.
- Taha, Hamady A., Operational Research , An Introduction, Prentice Hall of India, New Delhi. M.Y. Khan and P.K. Jain : Financial Management N.P Agarwal , Quantitative Techniques, RBD Jaipur
- M. Satyanarayana and Lailitha Raman : Operations Research. 6. Kanti Swarup et al. Operations Research.

PAPER - III PROJECT MANAGEMENT

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-1

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 - mirrless approach and Indian approach to SCBA, Limitation of SCBA.

Unit-IV

Project Monitoring and Control : Use of network techniques - PERT and CPM. Determination of critical path, comparison between PERT and CPM, application of PERT and CPM in project management. Government policy and system : Project sanction, project implementation, project tracking, project management information systems (PMIS).

Unit-V

Environmental appraisal of projects, environmental protection enactments.

Books Recommended:

1. Prasana Chandra : "Project, Preparation, Implementation and appraisal.
2. N.P. Agarwal and B.K. Mishra : "Project Management", Ramesh Book Depot, Jaipur. Goel: "Project Management", Vikas Publishing House, Delhi.

PAPER - IV DEVELOPMENT BANKING AND INVESTMENT MANAGEMENT

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-1

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. Villiam Diamond : Development Banks
2. Shirley Boskey: Problems and Practice of Development Banks.
3. Basu, S.K. : Theory and Practice of Development Banks.
4. Gupta, L.C. : Changing Structure of Industrial Finance in India.
5. Vasant Desai : Development Banking in India.

SUBSIDIARY PAPER-1 INCOME TAX

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

UNIT-I

Introduction of Income Tax including Residential States.

UNIT-II

Income from salary, Income from house property.

UNIT-III

Income from Business and Profession, 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, Firms(Including Limited Liability Partnership Firms) Advance payment of tax, TDS, Tax procedure of Assessment.

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. Singhania V.K. : A Students Guide to **income Tax**
2. Aahuja and Gupta: Directs Taxes.
3. S.Sundaram : Law and Practice of Income Tax in India
4. Patel & Choudhary : Income Tax

PAPER-II COMPANY LAW AND SECRETARIAL PRACTICE

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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 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. अग्रवाल एवं एन.एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस.एम. शुक्ल एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
4. M.C. Kuchhal : Secretarial Practice.

ECONOMIC ADMINISTRATION & FINANCIAL MANAGEMENT
B.COM. (HONS.) PART-III
Syllabus

Scheme of Examination

Note: The question paper shall contain three sections.

Section-A shall contain 10 questions, two from each unit of 1 mark each. The candidate is required to answer all the questions. The answers should not exceed 50 words.

Section- B shall contain 10 questions, two from each unit with internal choice. Each question shall be of 8 marks. The answers should more than 200 words and not exceed 500 words. The candidate is required to answer all the questions.

Section-C shall contain 5 questions of 15 marks each, one from each unit. The candidate is required to answer any two questions. The answer shall more than 500 words.

Distribution of Marks
Distribution of Marks for B.Com Hons. Part-I examination

S.No.	Name of the Subject	paper	Durati on of the Exam	Sessional Exam		Term-end exams		Total	
				Max	Min	Max	Min	Max	Min
Account & Business Statistics (Hons. Subjects)									
1.	Economic Environment in Rajasthan	I	3	20	8	80	32	100	40
	Rural Development & Cooperation	II	3	20	8	80	32	100	40
	International Finance	III	3	20	8	80	32	100	40
	Public Economics	IV	3	20	8	80	32	100	40
Account & Business Statistics (Subsidiary papers)									
1	Auditing & Management Accounting	V	3	20	8	80	28	100	36
2	Functional Management	VI	3	20	8	80	28	100	36

PAPER - I ECONOMIC ENVIRONMENT IN RAJASTHAN

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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, Commercialization of Agriculture, minimum support price, demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.

Unit-IV

Infrastructure Development in Rajasthan: Road, Energy, Water Transport, social Infrastructure-Education, Health, Tourism Development in Rajasthan- Challenges and Prospects, Main Tourist places in Rajasthan, Socio-Economic Impact of Tourism

Unit-V

Industrial Development in Rajasthan - Industrial Policy, Role of cottage and Small industries in Rajasthan, Credit flow to Industrial Sector. Rural Finance- Concepts, need and importance, Main source of Rural Finance in Rajasthan, Problems and Prospects of Rural Finance.

Books Recommended:

रुद्रदत्त एवं सुन्दरम : भारतीय अर्थव्यवस्था ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था लक्ष्मीनारायण नाथूरामका : भारतीय अर्थव्यवस्था Rudra Dutt and Sundaram : Indian Economy वी.एल. ओझा : राजस्थान की अर्थव्यवस्था Mishra and Puri : Indian Economy Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan. वा.एन.एन.

PAPER - II RURAL DEVELOPMENT AND COOPERATION

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

Unit-I

Concept and significance of Rural Development, Strategy of Rural Development; Current issues. Rural Development Administration - Rural Development Agencies. Village level. Block level and District level Administration for Rural Development. District Rural Development Agencies.

Unit-II

Constitutional Provisions regarding Panchayati Raj, 73rd Constitutional Amendment. 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 (IGSY), 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. 01.24. FTYF : FECRAT
5. 97. TEL. PE OSTEAT FOGTE TO GET
6. V. Sharda : The Theory of Co-operation.

PAPER - III INTERNATIONAL FINANCE

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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 & DA, 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:

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

PAPER - IV PUBLIC ECONOMICS

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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 -- CATET TC Helimah fader
2. R.N. Bhargava - Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton - Public Finance
4. Findlay Shirras - Public Finance
5. 07.57. gaf : cotton facit

Account & Business Statistics (Subsidiary papers) AUDITING & MANAGEMENT ACCOUNTING

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

UNIT - 1

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 Certificates.

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: Audtiny
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.

B1. Dave: Management Accounting.

Note : The candidate shall be permitted to use battery operated pocket calculator that should have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordis

Paper - II Functional Management

Time : 3 Hours

Int. Marks 20(Min. Pass 8 Marks)

Ext. Marks 80 (Min. Pass 28 Marks)

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. 54. yui : fehurve you Sheriekar, S.A. : Market Management
4. Dutta, S.K. : Material Management.
5. Gopal Krishnan and Sonderiam: Integrated Material Mangier.
