



**UNIVERSITY OF RAJASTHAN**

**JAIPUR**

**SYLLABUS**

**B.Com. (Hons.) Part –II**

**Examination 2021**

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

1

# B.COM (HONS.) Part – II <sup>Final</sup>

## Examination

### Scheme of Examination

For a pass at each examination, a candidate shall be required to obtain a minimum of 36% 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%<br>2nd Division 50% | Of the aggregate marks prescribed in 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 practical, 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

| S. No. | Name of the Subject/Paper                              | Duration<br>Hours | Max. Marks | Min. Pass Marks |
|--------|--|-------------------|------------|-----------------|
| 1.     | Accountancy & Business Statistic<br>Honours Subjects   |                   |            |                 |
|        | Paper - I Income Tax <i>Law and Practice</i>           | 3 hrs.            | 100        | 40              |
|        | Paper - II Cost Accounting <i>Costing</i>              | 3 hrs.            | 100        | 40              |
|        | Paper - III Direct Taxes                               | 3 hrs.            | 100        | 40              |
|        | Paper - IV Advanced Cost- Accounting                   | 3 hrs.            | 100        | 40              |
|        | <i>Subsidiary Subject</i>                              |                   |            |                 |
|        | Paper - I Company Law and Secretarial Practice         | 3 hrs.            | 100        | 36              |
|        | Paper - II Economics Environmental in <i>Rajasthan</i> | 3 hrs.            | 100        | 36              |
| 2.     | Business Administration<br>Honours Subjects            |                   |            |                 |
|        | Paper - I Company Law and Secretarial Practice         | 3 hrs.            | 100        | 40              |
|        | Paper - II Management                                  | 3 hrs.            | 100        | 40              |
|        | Paper - III Trade Unions & Industrial Relation         | 3 hrs.            | 100        | 40              |
|        | Paper - IV Sales Promotion and Sales Management        | 3 hrs.            | 100        | 40              |
|        | <i>Subsidiary Subjects</i>                             |                   |            |                 |
|        | Paper - I Income Tax                                   | 3 hrs.            | 100        | 36              |
|        | Paper - II Economics <i>Rajasthan</i>                  | 3 hrs.            | 100        | 36              |

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**Economic Administration & Financial Management**

**Honours Subjects**

|  |        |     |    |
|--|--------|-----|----|
| Paper - I Economic Administration and Policy             | 3 hrs. | 100 | 40 |
| Paper - II Operational Research and Risk Analysis        | 3 hrs. | 100 | 40 |
| Paper - III Project Management                           | 3 hrs. | 100 | 40 |
| Paper - IV Development Banking and Investment Management | 3 hrs. | 100 | 40 |

*Subsidiary Papers*

|   |        |     |    |
|---|--------|-----|----|
| Paper - I Income Tax                            | 3 hrs. | 100 | 36 |
| Paper - II Company Law and Secretarial Practice | 3 hrs. | 100 | 36 |

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**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 form Capital Gain and Income from Other Sources.
- UNIT – IV Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.
- UNIT – V Assessement of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filling of Return.

**Books recommended:**

- Singhanian and singhanian: Student's guide to Income tax, taxman.
- Gupta and Gupta: Student's notes to Income Tax, Taxbooks.
- Ahuja and Gupta: Direct Taxes.
- Bangar and Bangar: Income Tax, AadhyaPublicaiton, allahbad.

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**Paper – II**  
**COST ACCOUNTANCY**

**TIME: 3 hours**  
**Min. Mark- 40**

**Max. Marks-100**

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

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

**Unit – V**

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

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

**Books Recommended:**

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

(5)

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**Paper - III**  
**DIRECT TAXES**

**TIME: 3 hours**  
**Min. Mark- 40**

**Max. Marks-100**

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

**Unit -I**

Advance Payment of Tax, TDS, Interest on Taxes and Tax Refund Procedure or E filing or 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

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 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

**Books Recommended:**

1. Singhanian V.K : Direct Taxes
2. Girish 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 : Corporate Tax

  
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6

**Paper – IV**

**ADVANCED COST ACCOUNTING**

**TIME: 3 hours**  
**Min. Mark- 40**

**Max. Marks-100**

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

**Unit –I**

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, replace, now or later, shut down or continue only)

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

**Books Recommended:**

1. Maheswari and Mittal : Cost Accounting, Mahaveer Book Depot, Delhi
2. Prasad N.K : Principal 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 Taxman Publication, New Delhi
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting

(7)

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**Subsidiary Paper – I**  
**COMPANY LAW & SECRETARIAL PRACTICE**  
**(As per Companies Act 2013)**  
**(Subsidiary paper of Business Admin.)**

**TIME: 3 hours**  
**Min. Mark- 40**

**Max. Marks-100**

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

**Unit –I**

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. Khchhal: Secretarial Practice
5. Mathur, Saxena: Company Law & Secretarial Practice
6. Dr.R.N.Nalokha: Company Law & Secretarial Practice, R.B.D., Jaipur

(8)

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## Subsidiary Paper – II

### ECONOMIC ENVIRONMENT IN RAJASTHAN

TIME: 3 hours  
Min. Mark- 40

Max. Marks-100

#### Unit –I

Economic Environment- Meaning, Factors affecting Economic Environment, Basic Features of Indian Economy, Rajasthan Economy an Overview: Population, Area, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources, Occupational Structure and Human Resource Development; Current Environmental Issues

#### Unit –II

Planning in Rajasthan, Rajasthan Budget, Rural Development Schemes- Evaluation & Impact of Development Programmes; Human Development Index; Problems of Rajasthan Economy- Poverty and Unemployment, Panchayati Raj Institutions

#### Unit –III

Agriculture- Agriculture Policy of Rajasthan, Significance, New Agriculture Strategy, Agriculture Inputs, Food Management, Major Schemes for Agriculture Sector, Agriculture Finance, Agriculture Insurance, Agriculture Productivity, 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 Prospectus of Rural Finance

#### Books Recommended:

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

(9)

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3. Post. Part I Ind (BUS. Adm. Hons.)

- 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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10

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

Company Law and Secretarial Practice

Unit II, Characteristics of a Company, Lifting of Corporate Veil, Types of Company, Privileges of a Private Company.

Unit III

Formation of a Company, Functions and Duties of Promoters, Memorandum of Association : Contents and Alterations, Articles of Association.

Unit IIII

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

Unit IV

Directors Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, Wholetime Director.

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

Unit V

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

NOTE: All provisions as per Companies Act, 2013

Books Recommended:

1. आर. सी. अग्रवाल एवं एन. एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस.एस. शुक्ला एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
4. J.C. Bahi : Secretarial Practice.
5. N.D. Kapoor : Company Law
6. M.C. Kuchhal : Secretarial Practice.
7. Awatar Singh : Company Law
8. पाण्डू संखसेना : कम्पनी अधिनियम एवं सचिवीय पद्धति (रमेश बुक डिपो, जयपुर)
9. रामा जयेश-श्रीवास्तव : कम्पनी अधिनियम (अजमेरा बुक कम्पनी, जयपुर)



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Management-Concept, Nature, Principles, Importance and Functions; 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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recommended

1. Robbins Principles of Management (1978)

2. Mintzberg & McHugh - Introduction of Management.

3. Mintzberg & McHugh - Business Administration

4. Peter Drucker - Lawrence P. Hogan and John Wholipan - Modern Business Administration

5. N. Sankar - Business Management.

6. Koontz & Donnell - Essentials of Management

जय श्री राम प्रबन्ध अजमेरा बुक कम्पनी, जयपुर

7. P. V. Narayana Murthy - Management-Theory and Practice, HPH.

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13

Unit VII Trade Unions and Industrial Relations

Unit VII: Trade Unions, Essentials of a sound Trade Union. Trade Unions in Industrial Organisations. Theories of Trade Unions, Kind of Trade Unions. Trade Union organization (Central, General Organisations. Leadership patterns. Union Relations Internal & External. Historical background and present position of trade unions, problems of Indian trade unions.

Unit VIII

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

Unit IX

Unit IX: Grievance: 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 IV: Collective Bargaining: Concept, Preconditions, process, Negotiations, Strategies. Hurdles and collective bargaining. Suggestions to encourage collective bargaining.

Unit V

Unit V: Workers participation in management Concept, Method, Forms, Problems and Suggestions. Problems of Industrial Relations in Public sector Enterprises.

Books Recommended:

1. D.S. Mathur: Indian Working Class Movement.
2. Agnihotri: Industrial Relations in India.
3. C. Myres: Industrial Relations in India.
4. B.R. Sharma: Indian worker.
5. R.C. Agarwal & N.C. Kothari: Audhyogik sambandh (College Book House, Jaipur).
6. Mathur & Navalakha: Audhyogik sambandh (RBD, Jaipur).
7. Jagannath Swaroop Mathur: Baratiya Sramik Verg Andolan
8. Industrial Disputes Act, 1947.

BA (Hons.) in Business Administration (Bus. Adm. Hons.)

Course: Sales Promotion and Sales Management

Unit I

Definition, Nature of Sales Promotion, Distinction with Advertising and Personal selling, Role and Importance. Functions of Sales Promotion Department, Limitations in a shortage economy.

Types of Sales Promotions: Internal Organisation, Dealer Promotion, Consumer Promotions, Sales Promotions, Sales Promotion of Industrial and Consumer Products, Export-Sales Promotion, Evaluation of Sales Promotion Programme.

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:

1. Asplay E.C.: Sales Promotion Handbook.
2. Canfield-Bertrand: Sales Administration Practices & Problems.
3. Tosdal, Henry R: Introduction to Sales Management.
4. Phelps, Dudley M.: Sales Management Policies & Procedure.
5. Cundiff, Still & Govani: Sales Management.
6. Dr. M. J. Mathew: Sales Promotion and Sales Management (R. B. S. A., Jaipur)

15

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*Subsidiary - Paper - 1*  
**B.COM. PART- II (Hons. Course)**

*SP* 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.
- Bangar and Bangar: Income Tax, Aadhya Publication, Allahabad.

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Subsidiary Paper-II  
B.COM PART - II (Hons)  
Paper-II  
Economic Environment in Rajasthan

Time: 3 hours.  
Max. Marks: 100

Max. Marks: 100

- Unit-I Economic Environment - Meaning, factors affecting Economic Environment, Main 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. लक्षदत्त एवं सुन्दरम - भारतीय अर्थव्यवस्था
2. ए.एन. प्रसाद - भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नाथूरामका - भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. दी.एन. ओड्या - राजस्थान की अर्थव्यवस्था
6. Mishra and Puri - Indian Economy
7. Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan.

17

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## B.COM (HONS.) PART-II

## Core Papers

## PAPER – I

## Economic Administration and Policy

Time: 3 hours.  
Min. Marks: 40

Max. Marks : 100

- Unit-I 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 - Central 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
6. Laxmi Naram : Theory and Practice of Public Enterprises.
7. ए.सी. शर्मा : आर्थिक प्रशासन (रमेश बुक डिपो, जयपुर)
8. मधुर एन शर्मा : आर्थिक प्रशासन
9. डी.ए. मोहम्मद का अर्थशास्त्र

**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 discounts; Inventory control with reordering in case of certain demand and also in case of uncertain demand - Determination of safety stock.

(19)

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Unit-IV Linear and decision theory : Decision models-deterministic and stochastic, marginal analysis of risk problems, decision making under uncertainty: Maximin, Maximax, Minimax, regret Laplace and Hurwicz 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:

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

### 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 – 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.

20

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Government policy and system : Project sanction, project implementation, project tracking, project management information system (PMIS)

Unit-V Environmental appraisal of projects, environmental protection activities

Books Recommended:

1. Prasanna Chandra : "Project, Preparation, Implementation and appraisal
2. N.P. Agarwal and B.K. Mishra : "Project Management", Ramesh Book Depot, Jaipur.
3. Goel : "Project Management", Vikas Publishing House, Delhi.
4. P.K. Mattoo : Project Formulation in Developing Countries.
5. United Nations : "Evaluation of Industrial Projects"
6. United Nation : "Guidelines for project evaluation.
7. Dennis, A. Caliness : Complete Guide of Project Management.

## 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

21

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Books Recommended

1. William Diamond : Development Banks
2. Shirley Boskey - Problems and Practice of Development Banks.
3. P. 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.

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Subsidiary Paper - I  
B.COM. PART- II (Hons. Course)

SP - 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 Assessement 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.
- Bangar and Bangar: Income Tax, Aadhya Publication, allahbad.

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Subsidiary-Paper-II  
SI Paper-II

Company Law and Secretarial Practice

Time Allowed : 3 hours  
Total Marks : 100

Max. Marks : 100

- 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. कोठरी : कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस.एम. शुक्ल एवं सहाय : कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
4. J.C. Bahl : Secretarial Practice.
5. N.D. Kapoor : Company Law.
6. M.C. Kuchhal : Secretarial Practice.
7. Awatar Singh : Company Law
8. माथुर, सक्सेना : कम्पनी अधिनियम एवं सचिवीय पद्धति
9. चूण्डावत, खाचा, जीशी, जन : कम्पनी अधिनियम
10. डॉ. अमर.एल. नौलखा, कम्पनी अधिनियम एवं सचिवीय पद्धति

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