

OPJS UNIVERSITY, CHURU (RAJASTHAN)



SYLLABUS



Bachelor of Commerce (Hons.Course)



SCHOOL OF COMMERCE & MANAGEMENT STUDIES

Session – 2016-17



Scheme of Examination (Annual Scheme)

1. A candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40 % marks in the honours subject for a pass at each examination. It will be necessary for a candidate to pass separately in the theory as well as in the practicals. The classification for award of division shall be as follows:

Division	Percentage	
First	60%	Aggregate marks prescribed in Honours and subsidiary subject of part-I, II & III examination taken together.
Second	50%	

The rest will be declared to have passed the examination. No division shall be awarded at the honours part-I & II examination.

2. There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.
3. Modalities of examination and evaluation: weightage between theory and practical should be 70% and 30% respectively.

B.Com. (Hons.) Part-I

CONTENTS OF SYLLABUS

S. No.	Name of the Subject & Paper	Paper Code
	Compulsory Subject	
1.	General Hindi	GH-111
2.	General English (Communication Skills)	GE-112
3.	Environmental Studies	ES-113
4.	Elementary Computer Applications	EC-114
1.	Accountancy & Business Statistics	
	Honours Subject	
	i. Corporate and Financial Accounting	BCH-101
	ii. Business Statistics	BCH-102
	iii. Advanced Accountancy	BCH-103
	iv. Advanced Business Statistics and Mathematics	BCH-104
	Subsidiary Subject	
	v. Business law	BCH-105
	vi. Business Economics	BCH-106
2.	Business Administration	
	Honours Subject	
	i. Business laws	BCH-107
	ii. Business Organisation	BCH-108
	iii. Labour Policy and Labour Relations	BCH-109
	iv. Business Environment	BCH-110
	Subsidiary Subject	
	v. Corporate and Financial Accounting	BCH-111
	vi. Business Economics	BCH-112
3.	Economic Administration & Financial Management	
	Honours Subject	
	i. Business Economics	BCH-113
	ii. Indian Banking and Financial System	BCH-114
	iii. Elements of Financial Management	BCH-115
	iv. Business Budgeting	BCH-116
	Subsidiary Subject	
	v. Corporate and Financial Accounting	BCH-117
	vi. Business laws	BCH-118

GENERAL ENGLISH (GE-112)

Duration: 3 hrs.

Max. Marks: 100

The syllabus aimed at achieving the following objectives:

1. Introducing students to phonetics and enabling them to consult dictionaries for correct pronunciation (sounds and word stress)
2. Reinforcing selected components of grammar and usage
3. Strengthening comprehension of poetry, prose and short-stories
4. Strengthening compositional skills in English for paragraph writing. CVs and job application

The pattern of the question paper will as follows:

Unit-A: Phonetics and Translation (10 periods) (20 marks)

- I. Transcription of phonetic symbols (05)
- II. Word stress (05)
- III. Translation of 5 sentences from Hindi to English (05)
- IV. Translation of 10 words from Hindi to English (05)

Unit-B: Grammar and Usage (10 periods) (20 marks)

- I. Transformation of sentences (05)
 - a. Direct and Indirect Narration
 - b. Active and Passive Voice
 - c. Interchange of degree of comparison
- II. Modals (05)
- III. Sequence of Tenses (05)
- IV. Punctuation of a short passage with 10 punctuation marks (05)

Unit-C: Comprehension (25 periods) (30 marks)

Following essays and stories in essential language skills revised edition compiled by Macmillan for OPJS University General English B.A./B.Com./B.Sc.

William Blake	The Little Blake Boy
Sujata Bhatt	Voice of the Unwanted Girl
Ruskin Bond	Night Train for Deoli
M.K. Gandhi	The Birth of Khadi
J.L. Nehru	A Tryst with Destiny
A.P.J. Abdul Kalam	Vision for 2020

Five question to be answered out of eight questions of 2 marks each based on 6 units of the prescribed texts. (10 marks)

Five questions of 3 marks each to be answered from the given passage. (15 marks)

One vocabulary question for the given passage (at least 10 words) (5 marks)

Unit-D: Compositional Skills (15 periods) (30 marks)

- I. Letters Formal and Informal (10)
- II. CVs and job applications (10)
- III. Paragraph writing (10)

Recommended Reading:

1. Sasikumar, V., Dutta and Rajeevan, A Course in Listening and Speaking- I Foundation Books. 2005.
2. Sawhney, Panja and Verma eds. English at the Workplace, Macmillan 2003.
3. Singh, R.P. Professional Communication. OUP. 2004.
4. Judith Leigh. CVs and Job Applications. OUP. 2004.
5. Arthur Waldhorn and Arthur Zeiger, English Made Simple. Upa and Co.
6. Gunashekar ed. A Foundation English course for Undergraduates. Book I, CIEFL, Hyderabad.
7. Quirk and Greenbaum: A University Grammar of English Longman, 1973.

ENVIRONMENTAL STUDIES

(ES-113)

Duration: 3 hrs.

Max. Marks: 100

Compulsory in 1 year for all streams at undergraduate level. This paper will contain 100 multiple choice questions carrying 1 mark each.

Students should be encouraged to visit places of environmental importance including natural and manmade habitat.

Note:

1. The marks scored in this paper shall not be counted in awarding the division to a candidate.
2. The candidates will have to clear this compulsory paper in three chances.
3. Non-appearing or absence in the examination of compulsory paper will be counted as a chance.

Unit-I: The multidisciplinary nature of environmental studies

Definition, scope and importance, Relationship between environmental studies and other branches of science and social sciences.

Need for environmental awareness, environmental education in present day context.

Unit-II: Natural Resources and Challenges

Natural resources and associated problems, classification of resources: renewable resources, non renewable resources, classes of earth resources, resources regions: definition and criteria, resource conservation.

Forest resources: use and over exploitation, deforestation, case studies, Timber extraction, mining, dams and their effects on forest and tribal people.

Water resources: use and over utilization of surface and groundwater, floods, draught conflicts over water, dams-benefits and problems.

Mineral resources: use and exploitation, environmental effects of extracting and using mineral resources, case studies.

Flood resources: world food problem, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticides problems, water logging, salinity, case studies.

Energy resources: Growing energy need, renewable and nonrenewable energy resources, use of alternate energy sources, case study.

Land resources: land as a resource, land degradation man induced landslides, soil erosion and desertification.

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

Unit-III: Ecosystems, Concepts, Structure, Functions and Types

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chain, food webs and ecological pyramids
- Introduction, types characteristics features, structure and function of the following ecosystem:
 - Forest ecosystem, tropical temperature and alpine ecosystem
 - Grassland ecosystem and their types
 - Desert ecosystem with emphasis on Thar desert
 - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) and wet lands

Unit-IV: Biodiversity and its Conservation

- Introduction, definition, genetic, species and ecosystem diversity
- Biogeographically classification of India
- Value of biodiversity: consumptive use, productive use, social ethical, aesthetic and option values
- Biodiversity at global, national and local level
- India as a mega-diversity nation
- Hot-spot of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- Endangered, Threatened and endemic species of India
- Conservation of biodiversity: In-suit and Ex-suit conservation of biodiversity
- Red Data Book

Unit-IV: Environmental Pollution and Control Measures

Definition, causes, effects and control measures of:

- Air pollution
- Water pollution
- Soil pollution
- Marine pollution
- Noise pollution
- Thermal pollution
- Nuclear pollution
 - Solid waste management: causes, effects and control measures of urban and industrial wastes
 - Role of an individual in prevention of pollution
 - Pollution case studies

- Disaster management: floods, earthquake, cyclone and landslides

Unit-VI: Social Issues, Environment, Laws and Sustainability

- From unsustainable to sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people, its problems and concerns, case studies
- Environmental ethics: Issues and possible solution
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies
- Wasteland reclamation
- Consumerism and waste product
- Environmental protection act
- Air (prevention and control of pollution) act
- Wild life protection act
- Forest conservation act
- Biological diversity act
- Issues involved in enforcement of environmental legislation
- Public awareness

Unit-VII: 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 and child welfare
- Role of information technology in environment and human health
- Case studies

Suggested Readings:

1. Chauhan, Surendra Singh. 2001. Biodiversity, Biopiracy and Biopolitics: The Global Perspectives, Kalinga Publications, New Delhi.
2. Chauhan, Surendra Singh. 2004. Environmental Protection and Management: from Stockholm to Rio and After, Kalinga Publications, New Delhi.
3. Diwan A.P. and Arora D.K. 1995. Human Ecology Anmol Publication Pvt. Ltd., New Delhi.
4. Dubey, R.M. 1992. Human Ecology and Environmental Education, Chaugh Publications, Allahabad.
5. Goudie, Andrew. The Human Impact.

6. Husain Maxia. 1994. Human Geography, Rawat Publication, Jaipur.
7. Johnston, R.J.Ed.1986. Dictionary of Human Geography, National Publication, New Delhi.
8. Malik, S.L. and Bhattacharya, D.K. 1986. Aspects of Human Ecology, Northern Book Centre, New Delhi.
9. Mishra, R.P. and Bhooshan, B.S. 1979. Human Settlements in Asia, Public Policies and Programmes, Heritage Publisher, New Delhi.
- 10.Nathawat, G.S. 1985. Human Ecology, An Indian Perspective, Indian Human Ecology Council, Jaipur.
- 11.Russel, Bartrand, 1976. Impact of Science on Society, Unmin publisher, Indian (paper back).
- 12.Sinha Rajiv K., 1996. Global Biodiversity Ina., Shri Publication, Jaipur.
- 13.Sinha Rajiv K., 1994. Development without Destruction Environmentalist, Jaipur.
- 14.Sinha Rajiv K., 1996. Environmental Crises and Human at Risk, Ina., Shri Publication, Jaipur.
- 15.Smith, Dlanne, 1984. Urban Ecology, George Allen, London.
- 16.Swarnkar, R.C. 1985. Indian Tribes, Printwell Publisher, Jaipur.
- 17.Tivy, Joy and O. Hugegreg, 1985. Human Impact on the Ecosystem Edinburgh George Allen Boyd.
- 18.United Nations Development Report, 1996. Human Development Report, 1996. Oxford University Press, Delhi.
- 19.Vannathony & Rogers Paul, 1974. Human Ecology and World Development, Flehum Press, New York.

ELEMENTARY COMPUTER APPLICATIONS

(EC-114)

Work load: Teaching 2 hrs. per week

Practical 2 hrs. per week

Max. Marks: 100 (Main University Exam: Theory 70 marks Practical 30 marks)
Each candidate has to pass in theory and practical examinations separately.

Main University Examination: Question paper pattern for Theory paper (MM: 70)

Part-I (very short answer) consists 10 questions of one mark each with two questions from each unit. Maximum limit for each question is up to 20 words.

Part-II (short answer) consists 5 questions of two marks each with one question from each unit. Maximum limit for each question is up to 40 words.

Part-III (long answer) consists 5 questions of eight marks each with one question from each unit with internal choice. Maximum limit for each question is up to 400 words.

Unit-I

Introduction to information technology, evolution and generation of computers, type of computers, micro, mini, mainframe and super computer. Architecture of a computer system: CPU, ALU, Memory (RAM & ROM families) cache memory, input/output devices, pointing devices.

Concept of operating system, need and types of operating system, batch, single user, multi-processing, distributed and timeshared operating systems, introduction to Unix, Linux, windows, windows NT, programming languages- low level and high level languages, generation of languages, 3 GL and 4 GL languages, graphic user interface.

Unit-II

Word processing tool: introduction, creating, saving, copy, move and delete. Checking spelling and grammar. Page layout interface, toolbars, ruler, menus, keyboard shortcut, editing. Text formatting, insert headers and footers, bullets and numbering, find and replace etc. insert table and picture, macro, mail merge.

Power point: creating and viewing a presentation, managing slide shows, navigating through a presentation, using hyperlinks, advanced navigation with action setting and action buttons, organizing formats with master slides, applying and modifying designs, adding graphics, multimedia and special effects.

Unit-III

Electronic spreadsheet: worksheet basics, create, save and open a worksheet, entering data text, numbers and formulae in a worksheet, inserting and deleting

cells, cell formatting, inserting rows and columns in a worksheet, formatting worksheet, using various formulae and inbuilt functions, update worksheet using special tools like spell check and auto correct. Setup the page and margins of worksheets for printing, format the data in the worksheet globally or selectively, creating charts, enhance worksheets using charts, multiple-worksheets concepts.

Unit-IV

The internet- history and functions of the internet, working with internet, web browsers, world wide web, uniform resource locator and domain names, uses of internet, search for information, e-mail, chatting, instant messenger services, news, group, teleconferencing, video-conferencing, e-commerce and M-commerce.

Manage an e-mail account, e-mail address, configure e-mail account, log to an e-mail, receiving and sending e-mail, sending files an attachment and address book, downloading files, online form filling, e-services- e-banking and e-learning.

Unit-V

Social, ethical and legal matters- effects on the way we: work socialise. Operate in other areas, cyber crime, prevention of crime, cyber law: Indian IT act, intellectual property, software privacy, copyright and patent, software licensing, proprietary software, free and open source software.

Network security, risk assessment and security measures, assets and types (data, applications, system and network), security threats and attacks (passive, active); types of effects (e.g. identify theft, denial of services, computer virus, etc.), security issues and security measures (firewalls, encryption/decryption), prevention.

Main University Examination: Question paper pattern for Practical Exam (MM: 30)

Practical

The practical exercises will be designed to help in understanding the concepts of computer and utilization in the areas outlined in the theory syllabus. The emphasis should be on practical usage rather than on theoretical concepts only. The practical examination scheme should be as follows:

- Three practical exercises (including Attendance and Record performance) 20 marks
 - Operating system
 - MS Word
 - MS Excel
 - MS Power Point
 - Internet
- Viva-voce 10 marks

Accountancy & Business Statistics
Paper-I Corporate and Financial Accounting (BCH-101)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Accounting principles, conventions and concepts, General introduction of Indian accounting standards, AS-1 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 and 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

Sectional and self-balancing ledger, Insurance claims, Loss of stock and Loss of profit.

Unit-V

Hire purchase and Installment Sale transactions, valuation of Inventory (AS-2).

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.
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting.
4. Sehgal and sehgal : Advanced Accountancy.
5. Agarwal, Sharma : Corporate and Financial Accounting.

Accountancy & Business Statistics
Paper-II Business Statistics (BCH-102)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction of statistics: growth of statistics, definition, scope, uses, misuses and limitation of statistics, collection of primary and 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-II

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 coefficient 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. S.P. Gupta : Business Statistics.
3. Sharma, Jain, Pareek : Business Statistics. (Hindi & English)
4. K.N. Nagar : Elements of Statistics. (Hindi & English)

Accountancy & Business Statistics
Paper-III Advanced Accountancy (BCH-103)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Departmental accounts. Branch accounts including foreign branch.

Unit-II

Investment accounts. Royalty accounts.

Unit-III

Valuation of goodwill. Valuation of shares.

Unit-IV

Internal reconstruction (without scheme). Amalgamation of companies (excluding inter-company holding).

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:

1. R.L. Gupta: Advanced accounting.
2. Shukla, Grewal: Advanced accountancy.
3. Jain, Khandelwal, Pareek, Dave: Financial accounting.
4. Agarwal, Sharma: Advanced accounting.
5. Sehgal and Sehgal: Advanced accountancy. Vol.-II.

Accountancy & Business Statistics
Paper-IV Advanced Business Statistics and Mathematics
(BCH-104)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 and health statistics (death, birth, fertility and reproduction rates).

Unit-IV

Permutations and combinations: theory of probability, elementary problems based on permutations and combinations, additive and multiplicative rules.

Unit-V

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, sub-set, universal set and null set. Basic set operations, Venn diagram.

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. Sharma, Jain, Pareek: Advanced business statistics.
2. Mathur, Khandelwal, Gupta: Business statistics.
3. K.N. Nagar: Business statistics.
4. S.P. Gupta: Statistical methods.
5. Sancheti, Kapoor: Statistical methods.

Accountancy & Business Statistics
Paper-V Business Law (BCH-105)
(Subsidiary paper of Buss. Admn.)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

The Indian Contract Act, 1872: Section 1 to 75.

Unit-II

The Indian Contract Act, 1872: Special Contracts- Indemnity, Guarantee, Bailment, Pledge, Agency.

Unit-III

The Sale of Goods Act, 1930.

Unit-IV

The Indian Partnership Act, 1932.

Unit-V

The limited Liability Partnership Act, 2008.

The Consumer Protection Act, 1986.

Recommended Books:

1. Elements of Mercantile Law: N.D. Kapoor, Sultan Chand & Sons, New Delhi.
2. Business Law: P.C. Tulsian, Tata Mcgraw Hill, New Delhi.
3. Business Law: S.S. Gulshan, Excel Books, New Delhi.
4. Business Law: Nirmal Singh, Deep & Deep Pub. Pvt. Ltd., New Delhi.
5. Business Law: R.L. Nolakha, RBD, Jaipur.
6. Mercantile Law: N.M. Sharma, Shivam Book Depot, Jaipur.
7. Business Law: Sharma, Arya, Gupta, Ajmera Book Co., Jaipur.
8. Vyaparik Sanniyam: J.P. Singhal, Ajmera Book Co., Jaipur.
9. Vyaparik Sanniyam: R.L. Nolakha, RBD, Jaipur.

Accountancy & Business Statistics
Paper-VI Business Economics (BCH-106)
(Subsidiary paper of EAFM)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 monopony 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: Fundamentals of business and managerial economics, Himalaya publishing house.
2. Mote, Paul and Gupta: Managerial economics, TATA Mcgraw Hill, New Delhi.
3. Ahuja, H.L.: Managerial economics, S. chand & Co. Pvt. Ltd., New Delhi.

4. N.D. Mathur: Managerial economics, Shivam book house Pvt. Ltd., Jaipur.
5. N.D. Mathur: Business economics, Shivam book house Pvt. Ltd., Jaipur.
6. B.P. Gupta: Vyavsayik Arthashastra, Malik & Co., Jaipur.
7. Agarwal & Agarwal: Vyavsayik Arthashastra, RBD, Jaipur.
8. C.M. Chaudhary: Business economics.
9. T.R. Jain, O.P. Khanna, Sharda Tiwari: Business economics.
10. M.D. Agarwal and Som Deo: Business economics. RBD, Jaipur.
11. Satish Munjal: Managerial economics, RPH, Jaipur.

Business Administration
Paper-I Business Laws (BCH-107)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

The Indian Contract Act, 1872: Section 1 to 75.

Unit-II

The Indian Contract Act, 1872: Special Contracts- Indemnity, Guarantee, Bailment, Pledge, Agency.

Unit-III

The Consumer Protection Act, 1986.

Unit-IV

The Indian Partnership Act, 1932.

Unit-V

The Sale of Goods Act, 1930.

Recommended Books:

1. Elements of Mercantile Law: N.D. Kapoor, Sultan Chand & Sons, New Delhi.
2. Business Law: P.C. Tulsian, Tata Mcgraw Hill, New Delhi.
3. Business Law: S.S. Gulshan, Excel Books, New Delhi.
4. Business Law: Nirmal Singh, Deep & Deep Pub. Pvt. Ltd., New Delhi.
5. M.C. Shukla: A manual of mercantile law.
6. S.N. Mishra: Labour and Industrial law.

7. R.C. Agarwal: Vyaparik avm Audhogik Sanniyam, CBH, Jaipur.
8. Manmohan Prasad: Vyaparik Sanniyam.
9. Business Law: R.L. Nolakha, RBD, Jaipur.
10. Mercantile Law: N.M. Sharma, Shivam Book Depot, Jaipur.
11. Business Law: Sharma, Arya, Gupta, Ajmera Book Co., Jaipur.
12. Vyaparik Sanniyam: J.P. Singhal, Ajmera Book Co., Jaipur.
13. Vyaparik Sanniyam: R.L. Nolakha, RBD, Jaipur.

Business Administration

Paper-II Business Organisation (BCH-108)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Origin and development of entrepreneurship in India: problems and suggestions. Role of RIICO and district industrial centres. Significance and establishment of a business organisation: consideration and steps only. Business environment, business ethics.

Unit-II

Need and importance of finance, sources of finance. A brief study of Rajasthan finance corporation.

Unit-III

Origin, development and activities of Stock exchanges in India. A brief study of SEBI, OTCE and NSE.

Unit-IV

Modern methods of advertisement and publicity. Significance and evils of advertisement. Economic liberalisation policy and its implications. Implications of globalisation policy on business.

Unit-V

Concept of welfare state. Government assistance to industries. Industrial policy, 1991 and onward changes. Industrial democracy.

Business Administration

Paper-III Labour Policy and Labour Relations (BCH-109)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Indian labour: an introduction of Indian labour, characteristics, social and economic condition, problems of labour working in public enterprises. Unorganised labour in India: definition, categories, difference between organised and unorganised workers. Importance and problems of unorganised workers. Child labour in India.

Unit-II

Agricultural labour: meaning, peculiar features, types and problems of agriculture labour, initiatives taken by government for upliftment of labour.

Unit-III

Payment of wages: concept, factors affecting wage structure, methods of wage payment, incentives plans, fringe benefits, profit sharing and bonus payment, essentials of sound wage payments, collective bargaining.

Unit-IV

Social security for Indian work: meaning, scope of social security, importance of social security, social security plans.

Unit-V

Labour welfare: meaning, objectives and activities. Principles of labour welfare activities undertaken by various agencies in India.

Business Administration
Paper-IV Business Environment (BCH-110)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Business environment: concepts, importance, business environment framework (internal, external, micro & macro environment).

Unit-II

Economic environment: concept, strategy for economic development, new economic policy, 1991, types of economic systems, 11th five year plan and its salient features. Economic aspect of Indian constitution, directive principles, state policies, fundamental rights, central-state relations.

Unit-III

Technological environment: meaning, technology transfer, process, factors influencing choice of technology, intellectual property rights (IPR): concepts of patent, copyright, trademark.

Unit-IV

Legal environment: Foreign exchange management act, 1991 (provisions related to contravention, penalties, adjudication, appeal); competition act, 2002 (amended act, 2007); consumer protection act, 1986 (consumer rights, duties, complaint redressed procedure).

Unit-V

Social and cultural environment: corporate social responsibility, business ethics, arguments in favour and in against of business ethics, influence of socio-cultural factors on corporate procedures and practices.

Business Administration
Paper-V Corporate and Financial Accounting (BCH-111)
(Subsidiary paper of ABST)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Accounting principles, conventions and concepts, General introduction of Indian accounting standards, AS-1 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 and 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

Sectional and self-balancing ledger, Insurance claims, Loss of stock and Loss of profit.

Unit-V

Hire purchase and Installment Sale transactions, valuation of Inventory (AS-2).

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.
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting.
4. Sehgal and sehgal : Advanced Accountancy.
5. Agarwal, Sharma : Corporate and Financial Accounting.

Business Administration
Paper-VI Business Economics (BCH-112)
(Subsidiary paper of EAFM)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 monopoly 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: Fundamentals of business and managerial economics, Himalaya publishing house.
2. Mote, Paul and Gupta: Managerial economics, TATA Mcgraw Hill, New Delhi.
3. Ahuja, H.L.: Managerial economics, S. chand & Co. Pvt. Ltd., New Delhi.

4. N.D. Mathur: Managerial economics, Shivam book house Pvt. Ltd., Jaipur.
5. N.D. Mathur: Business economics, Shivam book house Pvt. Ltd., Jaipur.
6. B.P. Gupta: Vyavsayik Arthashastra, Malik & Co., Jaipur.
7. Agarwal & Agarwal: Vyavsayik Arthashastra, RBD, Jaipur.
8. C.M. Chaudhary: Business economics.
9. T.R. Jain, O.P. Khanna, Sharda Tiwari: Business economics.
10. M.D. Agarwal and Som Deo: Business economics. RBD, Jaipur.
11. Satish Munjal: Managerial economics, RPH, Jaipur.

Economic Administration & Financial Management Paper-I Business Economics (BCH-113)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction to business economics: definition, meaning, nature and scope of business economics, business economics and economic theory, business economics and decision sciences. Nature and process of business decision making. Type of business decision; market coordination v/s business coordination.

Unit-II

Consumer behavior: cardinal utility analysis- critical evaluation of Marshall's cardinal utility analysis- indifference curve approach, marginal rate of substitution relationship between MRS and marginal utility, budget line and consumer equilibrium; price, income and substitution effect, price-demand relationship.

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, non-price competition: advertising expenditure.

Unit-V

Factor pricing: determination of rent, wages, interest and profit, marginal productivity theory of distribution, business cycles- theories and phases. Measures to check business cycles, relationship between national income and economic welfare.

Books Recommended:

1. D.M. Mithani: Fundamentals of business and managerial economics, Himalaya publishing house.
2. Mote, Paul and Gupta: Managerial economics, TATA Mcgraw Hill, New Delhi.
3. Ahuja, H.L.: Managerial economics, S. chand & Co. Pvt. Ltd., New Delhi.
4. N.D. Mathur: Business economics, Shivam book house Pvt. Ltd., Jaipur.
5. B.P. Gupta: Vyavsayik Arthashastra, Malik & Co., Jaipur.
6. Agarwal & Agarwal: Vyavsayik Arthashastra, RBD, Jaipur.
7. C.M. Chaudhary: Business economics.
8. M.D. Agarwal and Som Deo: Business economics. RBD, Jaipur.
9. Satish Munjal: Managerial economics, RPH, Jaipur.

Economic Administration & Financial Management

Paper-II Indian Banking and Financial System (BCH-114)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 & 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 & special.

Unit-III

Negotiable instruments- cheques, bills of exchange and promissory notes. A study of banking regulation 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, 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 & Co. Pvt. 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 & finance, Shivam book house Pvt. Ltd., Jaipur.
8. Vashitha, Swami, Gupta,,: Banking & finance, RBD, Jaipur.

Economic Administration & Financial Management Paper-III Elements of Financial Management (BCH-115)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Financial management: meaning, scope, importance and limitations; 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, leverage ratios. Fund flow analysis: changes in working capital, sources and uses of fund. Cash flow

analysis: sources and use of cash; cash flow statement as per AS-3. (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, 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.

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. Financial management: M.R. Agarwal
2. Elements of financial management: M.D. Agarwal & N.P. Agarwal
3. Basic elements of financial management: Jat, Gupta, Mendiratta, Mishra, Saini

Economic Administration & Financial Management Paper-IV Business Budgeting (BCH-116)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Business budgets and budgeting: meaning, nature, objectives, advantages and limitations of budgets and budgeting. Budget terminology, preparation of budgets, budget coordination, 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, 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, weighted average cost of capital.

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. Gupta S.P.: Management accounting.
2. Kulshrestha N.K.: Theory and practice of management accounting.
3. Man Mohan Goyal: Principles of management accounting.
4. Agarwal, Vijay, Surolia: Business budgeting.
5. Agarwal M.R.: Business budgeting.

Economic Administration & Financial Management
Paper-V Corporate and Financial Accounting (BCH-117)
(Subsidiary paper of ABST)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Accounting principles, conventions and concepts, General introduction of Indian accounting standards, AS-1 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 and 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

Sectional and self-balancing ledger, Insurance claims, Loss of stock and Loss of profit.

Unit-V

Hire purchase and Installment Sale transactions, valuation of Inventory (AS-2).

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.
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting.
4. Sehgal and sehgal : Advanced Accountancy.
5. Agarwal, Sharma : Corporate and Financial Accounting.

Economic Administration & Financial Management
Paper-VI Business Laws (BCH-118)
(Subsidiary paper of Buss. Admn.)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

The Indian Contract Act, 1872: Section 1 to 75.

Unit-II

The Indian Contract Act, 1872: Special Contracts- Indemnity, Guarantee, Bailment, Pledge, Agency.

Unit-III

The Consumer Protection Act, 1986.

Unit-IV

The Indian Partnership Act, 1932.

Unit-V

The Sale of Goods Act, 1930.

Recommended Books:

1. Elements of Mercantile Law: N.D. Kapoor, Sultan Chand & Sons, New Delhi.
2. Business Law: P.C. Tulsian, Tata Mcgraw Hill, New Delhi.
3. Business Law: S.S. Gulshan, Excel Books, New Delhi.
4. Business Law: Nirmal Singh, Deep & Deep Pub. Pvt. Ltd., New Delhi.
5. M.C. Shukla: A manual of mercantile law.
6. S.N. Mishra: Labour and Industrial law.
7. R.C. Agarwal: Vyaparik avm Audhogik Sanniyam, CBH, Jaipur.
8. Manmohan Prasad: Vyaparik Sanniyam.
9. Business Law: R.L. Nolakha, RBD, Jaipur.
10. Mercantile Law: N.M. Sharma, Shivam Book Depot, Jaipur.
11. Business Law: Sharma, Arya, Gupta, Ajmera Book Co., Jaipur.
12. Vyaparik Sanniyam: J.P. Singhal, Ajmera Book Co., Jaipur.
13. Vyaparik Sanniyam: R.L. Nolakha, RBD, Jaipur.
14. Mathur & Saxena: Vyaparik Sanniyam.
15. Sharma, Khandelwal, Goyal & Kothari: Vyaparik avm Audhogik Sanniyam.
16. J.P. Singhal: Commercial and Industrial Method.
17. Kothari, Pitaliya: Business law.
18. Pitaliya, Sharma: Mercantile law.

B.Com. (Hons.) Part-II

CONTENTS OF SYLLABUS

S. No.	Name of the Subject & Paper	Paper Code
1.	Accountancy & Business Statistics Honours Subject i. Income Tax ii. Cost Accounting iii. Direct Tax iv. Advanced Cost Accounting Subsidiary Subject v. Company Law and Secretarial Practice vi. Economic Environment in India	 BCH-201 BCH-202 BCH-203 BCH-204 BCH-205 BCH-206
2.	Business Administration Honours Subject i. Company Law and Secretarial Practice ii. Management iii. Trade Unions and Industrial Relation iv. Sales Promotion and Sales Management Subsidiary Subject v. Income Tax vi. Economic Environment in India	 BCH-207 BCH-208 BCH-209 BCH-210 BCH-211 BCH-212
3.	Economic Administration & Financial Management Honours Subject i. Economic Administration and Policy ii. Operational Research and Risk Analysis iii. Project Management iv. Development Banking and Investment Management Subsidiary Subject v. Income Tax vi. Company Law and Secretarial Practice	 BCH-213 BCH-214 BCH-215 BCH-216 BCH-217 BCH-218

Accountancy & Business Statistics
Paper-I Income Tax (BCH-201)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction of Income tax including residential status.

Unit-II

Income from salaries, Income from House property.

Unit-III

Income from business and profession, Income from capital gain, Income from other sources.

Unit-IV

Clubbing, Set-off and carry forward of losses, deductions from gross total income, assessment of individual.

Unit-V

Assessment of Hindu Undivided Family (HUF), Firms (including limited liability partnership firms), AOP.

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. Singhanian 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.

Accountancy & Business Statistics
Paper-II Cost Accounting (BCH-202)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 and 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 marginal 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. Jain, Khandelwal, Pareek: Cost Accounting.
2. Saxena and Vashist: Cost Accounting.
3. B.K. Bhar: Cost Accounting.
4. Agarwal and Chaturvedi: Cost Accounting. (Volume I & II)

**Accountancy & Business Statistics
Paper-III Direct Tax (BCH-203)**

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Advance payment of tax, TDS, Interest on taxes and tax refund, assessment procedure.

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

Books Recommended:

1. Singhanian V.K.: Direct taxes.
2. Grish Ahuja: Direct taxes.
3. Lal B.B.: Income tax law and practice.
4. Lakhota R.N.: Assessment of companies and their officers.
5. Patel & Choudhary: Wealth tax, corporate tax.
6. Modi, Shah, Mangal, Saini: Direct taxes.

Accountancy & Business Statistics
Paper-IV Advanced Cost Accounting (BCH-204)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 and 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 decisions based on marginal costing (own or lease, repair or 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 than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:

1. Maheshwari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi.
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. Kishore: Cost Accounting, Taxmann publication, New Delhi.

6. Oswal, Mnagal, Bidawat: Advanced Cost Accounting.

Accountancy & Business Statistics
Paper-V Company Law and Secretarial Practice (BCH-205)
(Subsidiary paper of Buss. Admn.)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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.

Note: All provisions are as per Companies Act, 2013.

Books Recommended:

1. R.C. Agarwal & S.S. Kothari: Company law and secretarial practice.
2. S.M. Sukla & Sahay: Company law and secretarial practice.
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. Mathur & Saxena: Company law and secretarial practice, RBD, Jaipur.
9. Sharma, Joshi, Khincha: Company law, Ajmera Book Co., Jaipur.
10. Dr. R.N. Nalokha: Company law and secretarial practice, RBD, Jaipur.

Accountancy & Business Statistics
Paper-VI Economic Environment in India (BCH-206)
(Subsidiary paper of EAFM)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Economic environment: meaning, factors affecting economic environment, basic features of Indian economy, India in world economy, human development index, social infrastructure development.

Economic planning: meaning, importance, objectives and techniques of planning, salient features of current and previous plan, achievements of immediately two previous plans.

Unit-II

Agriculture: agriculture policy, significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture finance (specially Kisan Credit Card), agriculture insurance, agriculture productivity, minimum support price, demand and supply of agriculture products and their effect on general price level.

Unit-III

Industry and infrastructure: industrial policy, role of MSMEs and their problems, credit flow to industrial sector, FDI, CPSEs, concept of privatisation and disinvestment, role of private sector in industrial development and its contribution.

Unit-IV

Concept of liberalisation and privatisation: role of liberalisation, disinvestment. Service sector: India's service sector, performance and contribution in national income, international comparison of Indian service sector, challenges and issues.

Unit-V

Foreign trade: commercial policy, volume, composition and direction, export promotion, new dimensions of foreign trade. Main features of Indian population and current population policy.

Books Recommended:

1. Gupta, Swami: Economic Environment in India.
2. Rudra, Dutt and Sundaram: Indian Economy.
3. A.N. Agarwal: Indian Economy.
4. N.D. Mathur: Economic Environment in India, Shivam book house Pvt. Ltd., Jaipur.
5. Laxmi Narayan Nathuramka: Indian Economy.

Business Administration

Paper-I Company Law and Secretarial Practice (BCH-207)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning, characteristics of a company, lifting of corporate veil, types of company, privileges of a private company.

Unit-II

Formation of a company, functions and duties of promoters, memorandum of association: contents and alterations, articles of association.

Unit-III

Prospectus, share capital, types of shares and debentures, membership, provisions of dividend.

Unit-IV

Directors: qualifications and disqualifications, appointment and removal, 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.

Note: All provisions are as per Companies Act, 2013.

Books Recommended:

1. R.C. Agarwal & N.S. Kothari: Company law and secretarial practice.
2. S.M. Sukla & Sahay: Company law and secretarial practice.
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. Mathur & Saxena: Company law and secretarial practice, RBD, Jaipur.
9. Sharma, Joshi, Khincha: Company law, Ajmera Book Co., Jaipur.
10. Dr. R.N. Nalokha: Company law and secretarial practice, RBD, Jaipur.

Business Administration
Paper-II Management (BCH-208)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Management: concept, nature, principles, importance and process; Schools of management thought; MBO; Planning: importance, process and components, Decision making: process, types and techniques.

Unit-II

Organisation: goals, structure, importance, process and principles; Theories of organisation; environment and organisation; formal and informal organisation; organisational change and development; authority and responsibility; power and authority; sources of authority; delegation of authority; centralisation and decentralisation; span of control.

Unit-III

Communication: significance, channels, types, process, barriers and remedies; co-ordination and co-operation; co-ordination as an essence of management; principles and techniques of co-ordination; obstacles in co-ordination; direction- essentials of effective co-ordination; direction-concept, importance and principles.

Unit-IV

Leadership: functions, qualities, styles and theories; Motivation: importance, types, process and techniques; Theories of motivation: Maslow, Herzberg, McGregor; sound motivation system.

Unit-V

Control: nature, process, techniques, essentials of effective control; business process re-engineering; TQM, Six sigma.

Books Recommended:

1. B.S. Mathur: Principles of management. (1978)
2. S.S. Chatterjee: Introduction of management.
3. Mritunjoy Banerjee: Business administration.
4. Richard, Hatman Tuwence P. Hogan and John Wholipan: Modern business administration.
5. S. Sarlekar: Business management.
6. Koontz O' Donnel: Essentials of management.
7. J.P. Singhal: Management, Ajmera Book Co., Jaipur.
8. P. Subba Rao: Management: Theory and practice, HPH.

Business Administration

Paper-III Trade Unions and Industrial Relations (BCH-209)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Functions of trade unions, essentials of a sound trade union, role of trade unions in industrial organisations. Theories of trade unions, kind of trade unions, trade union organisation in India, central organisations, leadership patterns. Union functions: internal and external, historical background and present position of trade unions, problems of Indian trade unions.

Unit-II

Industrial relations: concept, importance of sound industrial relations, industrial relations in India. Industrial disputes: meaning, causes and consequences, magnitude of industrial disputes.

Unit-III

Industrial peace: machinery for prevention and settlement of disputes, works committees, joint management committee (court of enquiry, conciliation, arbitration, adjudication), problems relating to the machinery.

Unit-IV

Collective bargaining: concept, preconditions, process, negotiations, strategies, hurdles and collective bargaining, suggestions to encourage collective bargaining.

Unit-V

Workers participation in management: concept, method, forms, problems and suggestions. Problems of industrial relations in public sector enterprises.

Books Recommended:

1. J.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, CBH, Jaipur.
6. Mathur & Navalakha: Audhyogik Sambandh, RBD, Jaipur.
7. J.S. Mathur: Bhartiya Sramik Verg Andolan.
8. Industrial disputes act, 1947.

Business Administration

Paper-IV Sales Promotion and Sales Management

(BCH-210)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Sales promotion: nature of sales promotion, distinction with advertising and personal selling, role and importance. Functions of sales promotion department, limitations in a shortage economy. Types of sales promotion: internal organisation, dealer promotions, 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, customer relations.

Unit-III

Sales organisation, branch set-up, recruitment and selection of a salesman; training, motivation, remuneration of a salesman.

Unit-IV

Planned selling approach- steps involved; pre-approach, meeting objections, closing sale, sales call; sales forecasting, sales quotas, sales territories.

Unit-V

Consumer psychology; buying motives of consumers, control of sales operations, salesman's reports; meeting selling costs, sales cost control.

Books Recommended:

1. Asplay T.C.: Sales promotion handbook.
2. Canfield-bertrand: Sales administration practices and problems.
3. Tosdal, Herry R.: Introduction to sales management.
4. Phelps, Dudley M.: Sales management policies and procedure.
5. Cnndiff, Still & Govani: Sales management.
6. Dr. M.J. Mathew: Sales promotion and sales management, RBSA, Jaipur.

Business Administration Paper-V Income Tax (BCH-211) (Subsidiary paper of ABST)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction of Income tax including residential status.

Unit-II

Income from salaries, Income from House property.

Unit-III

Income from business and profession, Income from capital gain, Income from other sources.

Unit-IV

Clubbing, Set-off and carry forward of losses, deductions from gross total income, assessment of individual.

Unit-V

Assessment of Hindu Undivided Family (HUF), Firms (including limited liability partnership firms), AOP.

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.

Business Administration
Paper-VI Economic Environment in India (BCH-212)
(Subsidiary paper of EAFM)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Economic environment: meaning, factors affecting economic environment, basic features of Indian economy, India in world economy, human development index, social infrastructure development.

Economic planning: meaning, importance, objectives and techniques of planning, salient features of current and previous plan, achievements of immediately two previous plans.

Unit-II

Agriculture: agriculture policy, significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture finance (specially Kisan Credit Card), agriculture insurance, agriculture productivity, minimum support price, demand and supply of agriculture products and their effect on general price level.

Unit-III

Industry and infrastructure: industrial policy, role of MSMEs and their problems, credit flow to industrial sector, FDI, CPSEs, concept of privatisation and disinvestment, role of private sector in industrial development and its contribution.

Unit-IV

Concept of liberalisation and privatisation: role of liberalisation, disinvestment. Service sector: India's service sector, performance and

contribution in national income, international comparison of Indian service sector, challenges and issues.

Unit-V

Foreign trade: commercial policy, volume, composition and direction, export promotion, new dimensions of foreign trade. Main features of Indian population and current population policy.

Books Recommended:

1. Gupta, Swami: Economic Environment in India.
2. Rudra, Dutt and Sundaram: Indian Economy.
3. A.N. Agarwal: Indian Economy.
4. N.D. Mathur: Economic Environment in India, Shivam book house Pvt. Ltd., Jaipur.
5. Laxmi Narayan Nathuramka: Indian Economy.

Economic Administration & Financial Management Paper-I Economic Administration and Policy (BCH-213)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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.

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 (CAG).

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 Narain: Theory and practice of public enterprises.
7. S.C. Sharma: Economic administration, RBD, Jaipur.
8. Mathur & Sharma: Economic administration.

**Economic Administration & Financial Management
Paper-II Operational Research and Risk Analysis
(BCH-214)**

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning and nature of operational research; development of operational research; phases of operational research study; significance and limitation of operational research.

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; techniques 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 level.

Unit-IV

Elements of decision theory; decision models: deterministic and stochastic; marginal analysis of risk problems, decision making under

uncertainty, maxi-min, maxi-max, mini-max, regret Laplace and Hurwicz rules. Network analysis: CPM 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 distribution approach and decision tree approach.

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. Kapoor, V.K.: Operational research, sultan chand & sons, New Delhi.
2. Taha, Hamady A.: Operational research: an introduction, prentice hall of India, New Delhi.
3. M.Y. Khan, P.K. Jain: Financial management.
4. N.P. Agarwal: Quantitative techniques, RBD, Jaipur.
5. M. Satyanarayana, L. Raman: Operational research.
6. Kanti Swarup: Operational research.

Economic Administration & Financial Management Paper-III Project Management (BCH-215)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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. 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, B.K. Mishra: Project management, RBD, 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 nations: Guidelines for project evaluation.
7. Dennis, A. Caliness: complete guide of project management.

Economic Administration & Financial Management Paper-IV Development Banking and Investment Management (BCH-216)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

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 lending operations.

Unit-III

Promotional role of development banks, development banking in India-retrospect and prospect.

Unit-IV

A detailed study of IFCI, ICICI, SFCs, IDBI. Investment function concept, importance and relationship with other areas, investment channels and policies.

Unit-V

Problems of development banks in India. Development banking 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.

Economic Administration & Financial Management Paper-V Income Tax (BCH-217) (Subsidiary paper of ABST)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction of Income tax including residential status.

Unit-II

Income from salaries, Income from House property.

Unit-III

Income from business and profession, Income from capital gain, Income from other sources.

Unit-IV

Clubbing, Set-off and carry forward of losses, deductions from gross total income, assessment of individual.

Unit-V

Assessment of Hindu Undivided Family (HUF), Firms (including limited liability partnership firms), AOP.

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. Singhanian 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.

**Economic Administration & Financial Management
Paper-VI Company Law and Secretarial Practice
(BCH-218)**

(Subsidiary paper of Buss. Admn.)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning, characteristics of a company, lifting of corporate veil, types of company, privileges of a private company.

Unit-II

Formation of a company, functions and duties of promoters, memorandum of association: contents and alterations, articles of association.

Unit-III

Prospectus, share capital, types of shares and debentures, membership, provisions of dividend.

Unit-IV

Directors: qualifications and disqualifications, appointment and removal, power of 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.

Note: All provisions are as per Companies Act, 2013.

Books Recommended:

1. R.C. Agarwal & N.S. Kothari: Company law and secretarial practice.
2. S.M. Sukla & Sahay: Company law and secretarial practice.
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. Mathur & Saxena: Company law and secretarial practice, RBD, Jaipur.
9. Sharma, Joshi, Khincha: Company law, Ajmera Book Co., Jaipur.
10. Dr. R.L. Nolakha: Company law and secretarial practice.

B.Com. (Hons.) Part-III

CONTENTS OF SYLLABUS

S. No.	Name of the Subject & Paper	Paper Code
1.	Accountancy & Business Statistics Honours Subject i. Theory and Practice of Auditing ii. Management Accounting Optional Honours Papers: III & IV (any two out of the following): i. Tax Planning ii. Indirect Taxes iii. Cost and Management Audit iv. Operations Research and Quantitative Techniques v. Cost Analysis and Cost Control vi. Computerized Accounting Subsidiary Subject v. Functional Management vi. Rural Development and Cooperation	BCH-301 BCH-302 BCH-303 BCH-304 BCH-305 BCH-306
2.	Business Administration Honours Subject i. Functional Management ii. E-commerce iii. Insurance iv. Organisational Behaviour Subsidiary Subject v. Auditing and Management Accounting vi. Rural Development and Cooperation	BCH-307 BCH-308 BCH-309 BCH-310 BCH-311 BCH-312
3.	Economic Administration & Financial Management Honours Subject i. Economic Environment in Rajasthan ii. Rural Development and Cooperation iii. International Finance iv. Public Economics Subsidiary Subject v. Auditing and Management Accounting vi. Functional Management	BCH-313 BCH-314 BCH-315 BCH-316 BCH-317 BCH-318

Accountancy & Business Statistics
Paper-I Theory and Practice of Auditing (BCH-301)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Auditing: meaning, objects, fraud and errors, relationship in between book-keeping, accounting and auditing, elementary knowledge of standards on auditing practices, types of audit, internal control measures, audit programme.

Unit-II

Vouching, verification and valuation of assets and liabilities (including practical verification). Company auditor: appointment, removal and remuneration.

Unit-III

Company auditor: audit and auditors (brief knowledge of section 139 to 148 of companies act, 2013), rights, duties and liabilities. Company audit, audit report and certificates.

Unit-IV

Investigation: meaning, nature, importance, objectives and investigation on behalf of an intending purchaser, special points regarding different audits: educational institutions, club and charitable investigations.

Unit-V

Audit of accounts of private concerns and partnership firms, cost audit: aspects, objects, advantages, cost audit in practice and cost audit under Indian companies act, 2013, EDP audit: meaning, scope, importance, types and various activities of data processing and approaches to EDP systems of audit.

Books Recommended:

1. Jain, Khandelwal, Pareek: Auditing.
2. H.S. Khandelwal: Auditing.
3. T.R. Sharma: Auditing.

Accountancy & Business Statistics
Paper-II Management Accounting (BCH-302)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction to Management accounting: meaning, concept, nature, organisation, objectives, scope and functions. Relationship of management accounting to cost accounting and financial accounting, tools and techniques of management accounting, responsibilities and qualities of management accountant, management accounting and 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 of capital structure, EBIT-EPS analysis, point of indifference, Leverages: meaning and concept; operating, financial 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 ratios and market value ratios. Statement of changes in financial position- fund flow statement, cash flow statement.

Unit-V

Cost of capital, capital expenditure decisions- DCF and non-DCF techniques.

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. Batty J.: Management accountancy.
2. Manmohan & Goyal: Principles of management accounting.
3. Jain, Khandelwal: Auditing and management accounting.
4. Maheshwari S.N.: Management accounting and financial control.
5. M.R. Agarwal: Management accounting.
6. Agarwal & Agarwal: Management accounting.
7. B.L. Dave: Management accounting.
8. C.P. Jain & H.S. Khandelwal: Auditing and management accounting.

Accountancy & Business Statistics
Paper-III/IV Tax Planning (BCH-303/304)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Tax planning and tax management, concept of income and problems of tax planning, tax planning and residential status, tax planning and employees remuneration.

Unit-II

Capital gain and 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.

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. Patel, Choudhary: Tax management and tax planning.

Accountancy & Business Statistics
Paper-III/IV Indirect Taxes (BCH-303/304)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Introduction of CST, Inter-state sales, declared goods, registration of dealer under CST, computation of taxable turnover and tax liability under CST, assessment procedure.

Unit-II

Introduction of VAT, exemption and exempted goods, incidence of tax, registration of dealers, determination of taxable sales, computation of tax liability, payment of tax and filling of returns.

Unit-III

Introduction of classification of goods, basis of excise duty and CENVAT, valuation of goods, computation of excise duty, exemption to SSI units.

Unit-IV

Introduction of custom duty, prohibition relating to illegal import and export, procedures of import and export, export promotion schemes, valuation of goods, computation of custom duty.

Unit-V

Introduction of service tax, taxable services and negative list including exemptions, registration for service tax, valuation of services, rate of service tax, point of taxation, computation of service tax liability.

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. Patel, Choudhary & Sharma: Indirect taxes, Choudhary prakashan, Jaipur.
2. Bangar, Bangar & Sodani: Indirect taxes.
3. Modi, Shah, Mangal, Saini: Indirect taxes.

Accountancy & Business Statistics
Paper-III/IV Cost and Management Audit (BCH-303/304)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Cost audit: meaning, evolution, scope, aspects, objects, nature, advantages, difference between statutory audit and cost audit, application of cost accounting standards, cost auditor and professional ethics.

Unit-II

Cost audit programme, cost accounting records rules, verification of cost records and reports.

Unit-III

Cost audit report and its review, cost audit lending to other services: productivity, energy, inventory, environmental pollution control and corporate service, peer review.

Unit-IV

Management audit: meaning, need, difference between statutory audit and management audit, purpose/objects, scope, aspects, techniques and procedures of management audit, review of management functions: production, distribution, development, personnel and industrial relations, research and development, cost accounting, finance and general management functions.

Unit-V

Review of purchasing operations, review of manufacturing operations, appraisal of management decisions, corporate social audit.

Books Recommended:

1. Jain, Khandelwal, Pareek: Auditing.
2. H.S. Khandelwal: Auditing.
3. T.R. Sharma: Auditing.

Accountancy & Business Statistics
Paper-III/IV Operations Research and Quantitative
Techniques (BCH-303/304)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Linear programming: graphic and simplex methods, concept of dual.

Unit-II

Transportation and assignment models.

Unit-III

Game theory: two persons zero-sum game: pure and mixed strategy, rule of dominance and queuing theory: single channel queuing problems.

Unit-IV

Decision theory: risk and uncertainty conditions, Bayesian decision theory, decision tree analysis, simulation techniques.

Unit-V

Network analysis: PERT and CPM, crashing.

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. Kapoor, V.K.: Operational research, sultan chand & sons, New Delhi.
2. Taha, Hamady A.: Operational research: an introduction, prentice hall of India, New Delhi.
3. M.Y. Khan, P.K. Jain: Financial management.
4. N.P. Agarwal: Quantitative techniques, RBD, Jaipur.
5. M. Satyanarayana, L. Raman: Operational research.
6. Kanti Swarup: Operational research.

Accountancy & Business Statistics
Paper-III/IV Cost Analysis and Cost Control (BCH-303/304)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Objectives of cost accountancy, techniques of cost accounting, cost control and decision making, preparation of cost reports, productivity accounting: ratio analysis to measure overall as well as factual productivity.

Unit-II

Employees cost analysis: payment of salaries, compensation and bonus to managerial personnel including directors; profit sharing plans executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees welfare and fringe benefits, cost reduction and cost control, value analysis.

Unit-III

Statistical application for cost control in certainty, uncertainty and risk, expected value of perfect information, BEP under risk and uncertainty, model for inventory stock and responsibility accounting, profit centre, transfer pricing.

Unit-IV

Budgetary control: meaning and concept of budget and budgeting, classification of budgets, advanced budgetary control, zero-base budgeting, new cost concepts: activity based costing, on-line costing, life cycle costing, target costing, balance score card and value chain analysis.

Unit-V

Standard costing: variance analysis related to material, labour, overhead, sales and profit variances.

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

Books Recommended:

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

Accountancy & Business Statistics
Paper-III/IV Computerized Accounting (BCH-303/304)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Basics of accounting: introduction, double entry system of book-keeping, types of accounts, mode of accounting, financial statement, manuals accounting v/s computerized accounting, accounting with Tally: introduction, getting functional with Tally, comparison creation, company features and configurations.

Unit-II

Creating accounting masters in Tally: list and charts of accounts, creation of groups and ledgers, display and alter of groups and ledgers, accounting vouchers, accounting voucher entry.

Unit-III

Creating inventory masters in Tally: creation of stock group, stock categories, units of measures, Godowns, stock items, inventory vouchers, inventory voucher entry and invoicing.

Unit-IV

Generation of financial statements: trial balance, profit and loss account, balance sheet, fund flow, cash flow, ratio analysis and budget, generation of accounting books and registers: ledger, cash book, bank book, purchase register, sales register, journal register, debit note register, credit note register, generation of inventory books and reports: stock summary, stock category summary, purchase order book, sales order book.

Unit-V

Technological advantages of Tally: security controls, backup and restore, export and import of data, printing reports.

Practical

Note: Computer practical should cover practical aspects related to the above syllabus. Practical will be conducted by internal as well as external examiner. External examiner will be appointed by the university. This paper will be assigned to regular students only.

Accountancy & Business Statistics
Paper-V Functional Management (BCH-305)
(Subsidiary paper of Buss. Admn.)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning, scope, role and functions of human resource management, organisation of human resource (personnel) department, human resource planning, recruitment, selection, placement and induction.

Unit-II

Job analysis, job description, job enlargement, job enrichment, training and development, performance appraisal, merit rating.

Unit-III

Marketing: meaning, evolution, modern concept, scope and importance, product planning and development; marketing research; channels of distribution; pricing policies and strategies.

Unit-IV

Finance functions; importance and scope of financial management; functions and role of 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.

Books Recommended:

1. Gupta, C.B.: Human resource management, Sultan Chand and Sons, New Delhi.
2. P. Subba Rao: Essentials of HRM and Industrial relations, Himalaya publishing house.
3. Butta, E.S.: Modern production management.
4. Dutta, S.K.: Materials management.
5. Gopal Krishanan and Sonderiam: Integrated material management.
6. Kotler, Keller, Koshy, Jha: Marketing management (pearson)
7. Sharma, Sharma, Surana: Human resource management, RBD.
8. G.S. Sudha: Functional management, RBD.

9. Bhadada, Porwal: Theories and practice of marketing management, RBD.
10. Agarwal, Agarwal: Financial management, RBD.
11. Porwal, Suthar: Production management, RBD.
12. Porwal, Suthar: Theories and practice of material management, RBD.

Accountancy & Business Statistics
Paper-VI Rural Development and Cooperation (BCH-306)
(Subsidiary paper of EAFM)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Concept and significance of rural development, strategy of rural development, current issues. Rural development administration: rural development agencies; village level, block level, 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: from Antyodaya to IRDP, critical study of rural development schemes; Swarnajayanti Gram Swarajgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA); main features and achievement of these schemes.

Unit-IV

Programmes related to tribal welfare, draught prone area development, desert development, nature and forest conservation, woman and child development.

Unit-V

Concept of cooperation, principles of cooperation, an evaluation of cooperative principles and modifications therein from time to time.

Cooperation v/s capitalism and socialism. Cooperative credit, marketing, consumers housing, industrial cooperatives. State and cooperation. A study of Rajasthan state cooperative bank (Apex cooperative bank), RAJFED.

Books Recommended:

1. B.S. Mathur: Cooperation in India.
2. R.D. Bedi: Theory, history and practice of cooperation.
3. F.R. Fay: Cooperation at home and abroad.
4. B.S. Mathur: Cooperation.
5. B.P. Gupta: Theories and practice of cooperation.
6. V. Sharda: The theory of cooperation.

Business Administration

Paper-I Functional Management (BCH-307)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning, scope, role and functions of human resource management, organisation of human resource department, human resource planning, recruitment, selection, placement and induction.

Unit-II

Job analysis, job description, job enlargement, job enrichment, training and development, performance appraisal, merit rating.

Unit-III

Marketing: meaning, evolution, modern concept, scope and importance, product planning and development; marketing research; channels of distribution; pricing policies and strategies.

Unit-IV

Finance functions; importance and scope of financial management; functions and role of 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.

Books Recommended:

1. Gupta, C.B.: Human resource management, Sultan Chand and Sons, New Delhi.
2. P. Subba Rao: Essentials of HRM and Industrial relations, Himalaya publishing house.
3. Butta, E.S.: Modern production management.
4. Dutta, S.K.: Materials management.
5. Gopal Krishanan and Sonderiam: Integrated material management.
6. Kotler, Keller, Koshy, Jha: Marketing management (pearson)
7. Sharma, Sharma, Surana: Human resource management, RBD.
8. G.S. Sudha: Functional management, RBD.
9. Bhadada, Porwal: Theories and practice of marketing management, RBD.
10. Agarwal, Agarwal: Financial management, RBD.
11. Porwal, Suthar: Production management, RBD.
12. Porwal, Suthar: Theories and practice of material management, RBD.

Business Administration
Paper-II E-commerce (BCH-308)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning, characteristics, origin, process, key drivers of e-commerce, elements, traditional, commerce v/s e-commerce, benefits, standards, technologies, e-commerce models, mobile commerce, barriers to e-commerce.

Unit-II

Internet and e-commerce, networking: LAN, WAN, business uses of internet, www, protocols, intranet and internet, multimedia application, hardware and software.

Unit-III

Electronic payment systems: methods, security issues, electronic banking, electronic stock trading.

Unit-IV

Data warehousing, client-server computing, data mining, website management-steps.

Unit-V

ERP- meaning, functions, SAP applications, business intelligence, ethics, security and e-governance.

Books Recommended:

1. C.S. Rayudu: E-commerce and e-business, Himalaya publishing house.
2. V.D. Dudeja: Information technology e-commerce & e-business, Commonwealth publisher, New Delhi.
3. B. Bhasker: Electronic consumer framework- technologies & applications, Tata McGraw Hill.
4. Parag Diwan and Sunil Sharma: Electronic commerce: a managers guide to e-business, Vanity books international, New Delhi.

**Business Administration
Paper-III Insurance (BCH-309)**

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Insurance: An introduction, risk management and insurance, principles of insurance contract, types of insurance contract.

Unit-II

Fire insurance, marine insurance, life insurance, development of life insurance business in India.

Unit-III

Life insurance corporation of India (LIC), life insurance agents, life insurance plans, life insurance selling and underwriting.

Unit-IV

Premium calculation in life insurance, settlement of claims in life insurance, general insurance, General insurance corporation of India.

Unit-V

Liberalisation and insurance, Insurance act, 1938; Insurance regulatory and development authority (IRDA), prospects and challenges in insurance sector.

Books Recommended:

1. Mishra, M.N.: Principles and practice of insurance, S. chand & co., New Delhi.

Business Administration
Paper-IV Organisational Behaviour (BCH-310)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning and concept of organisation behaviour, role of organisation behaviour in today's business organisation, challenges and opportunities, theories of organisation behaviour, scope of organisational behaviour.

Unit-II

Perception, nature, importance, difference between sensation and perception; personality: meaning, determinants of personality, personality traits and types, values, attitudes and job satisfaction.

Unit-III

Interpersonal behaviour, group dynamics: meaning, norms and role, types of groups, cohesiveness, dynamics of informal group, team and team building.

Unit-IV

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

Unit-V

Meaning, nature and factors of organisational change, planned change, resistance to change, change agent, concept of organisational development, organisational development interventions.

Books Recommended:

1. Prasad L.M.: organisational behaviour, S. chand, New Delhi.
2. Robbins, Stephen P.: organisational behaviour: concept, controversies, applications, prentice hall of India pvt. ltd., New Delhi.
3. Luthans, Fred: organisational behaviour, Tata McGraw Hill.
4. P.S. Kumar, Anukriti Sharma and K.S. Krishna: organisational behaviour, Jahanvi publications.
5. Mehta, Anil chouhan, Bhumija: organisational behaviour, RBD, Jaipur.

Business Administration
Paper-V Auditing and Management Accounting (BCH-311)
(Subsidiary paper of ABST)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Auditing: meaning, objects, fraud and errors, relationship in between book-keeping, accounting and auditing, elementary knowledge of standards on auditing practices, types of audit, internal control measures, audit programme.

Unit-II

Vouching, verification and valuation of assets and liabilities (including practical verification). Company auditor: appointment, removal and remuneration.

Unit-III

Company auditor: audit and auditors (brief knowledge of section 139 to 148 of companies act, 2013), rights, duties and liabilities. Company audit, audit report and certificates.

Unit-IV

Management accounting: meaning, nature, objectives, scope and functions. Capital structure: determinants and theories. 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).

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. Jain, Khandelwal, Pareek: Auditing.
2. H.S. Khandelwal: Auditing.
3. T.R. Sharma: Auditing.
4. Batty J.: Management accountancy.
5. Manmohan & Goyal: Principles of management accounting.

6. Jain, Khandelwal: Auditing and management accounting.
7. Maheshwari S.N.: Management accounting and financial control.
8. M.R. Agarwal: Management accounting.
9. Agarwal & Agarwal: Management accounting.
10. B.L. Dave: Management accounting.
11. C.P. Jain & H.S. Khandelwal: Auditing and management accounting.

Business Administration
Paper-VI Rural Development and Cooperation (BCH-312)
(Subsidiary paper of EAFM)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Concept and significance of rural development, strategy of rural development, current issues. Rural development administration: rural development agencies; village level, block level, 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 (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA); main features and achievement of these schemes.

Unit-IV

Programmes related to tribal welfare, draught prone area development, desert development, nature and forest conservation, woman and child development.

Unit-V

Concept of cooperation, principles of cooperation, an evaluation of cooperative principles and modifications therein from time to time. Cooperation v/s capitalism and socialism. Cooperative credit, marketing, consumers housing, industrial cooperatives. State and cooperation. A study of Rajasthan state cooperative bank (Apex cooperative bank), RAJFED.

Books Recommended:

1. B.S. Mathur: Cooperation in India.
2. R.D. Bedi: Theory, history and practice of cooperation.
3. F.R. Fay: Cooperation at home and abroad.
4. B.S. Mathur: Cooperation.
5. B.P. Gupta: Theories and practice of cooperation.
6. V. Sharda: The theory of cooperation.

Economic Administration & Financial Management

Paper-I Economic Environment in Rajasthan (BCH-313)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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, human resource development; current environmental issues.

Unit-II

Planning in Rajasthan, Rajasthan budget, Rural development schemes: evaluation and 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 scale industries in Rajasthan, credit flow to industrial sector.

Rural finance: concepts, need, importance, main source of rural finance in Rajasthan, problems and prospects of rural finance.

Books Recommended:

1. Rudradutt and Sundaram: Indian economy.
2. A.N. Agarwal: Indian economy.
3. Laxminarayan Nathuramka: Indian economy.
4. Rudradutt and Sundaram: Indian economy.
5. B.L. Ojha: Economy of Rajasthan.
6. Mishra and Puri: Indian economy.
7. Budget study: an overview of economy of Rajasthan and other publication by Directorate, Economics and Statistic, Rajasthan.

Economic Administration & Financial Management Paper-II Rural Development and Cooperation (BCH-314)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Concept and significance of rural development, strategy of rural development, current issues. Rural development administration: rural development agencies; village level, block level, 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 (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatama Gandhi National Rural Employment Guarantee Act (MGNREGA); main features and achievement of these schemes.

Unit-IV

Programmes related to tribal welfare, draught prone area development, desert development, nature and forest conservation, woman and child development.

Unit-V

Concept of cooperation, principles of cooperation, an evaluation of cooperative principles and modifications therein from time to time. Cooperation v/s capitalism and socialism. Cooperative credit, marketing, consumers housing, industrial cooperatives. State and cooperation. A study of Rajasthan state cooperative bank (Apex cooperative bank), RAJFED.

Books Recommended:

1. B.S. Mathur: Cooperation in India.
2. R.D. Bedi: Theory, history and practice of cooperation.
3. F.R. Fay: Cooperation at home and abroad.
4. B.S. Mathur: Cooperation.
5. B.P. Gupta: Theories and practice of cooperation.
6. V. Sharda: The theory of cooperation.

Economic Administration & Financial Management Paper-III International Finance (BCH-315)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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 woods agreements.

Unit-III

IMF & world bank, IFC & IDA, ADB- objectives, recent developments, progress and criticism.

Unit-IV

Determination of exchange rates- equilibrium rate of exchange- Mint parity theory- PPP theory and balance of payment theory. Causes of fluctuations in exchange rates. Fixed and flexible exchange rates. Foreign exchange transaction: Spot, forward exchange, futures, options, arbitrage.

Unit-V

Exchange control: meaning, features, objectives, methods, merits and demerits. FEMA. Foreign aid to India: role, impact of foreign aid on India's economic development and problems of foreign aid. WTO- introduction, objectives, functions. India & WTO.

Books Recommended:

1. Mithani D.M.: Introduction to international economics, Himalaya publishing house, Mumbai.
2. Seth M.L.: Money, Banking, International trade and public finance, Lakshmi Narain Agarwal Educational publisher, Agra.
3. S.K. Vargheese: Finance of foreign trade and foreign exchange.
4. M.C. Vaish: International economics.
5. S.K. Mathur: International trade and finance, Shivam book house (P) ltd., Jaipur.
6. Cherunilam Francis: International economics, Tata McGraw Hill publishing Co. ltd., New Delhi.
7. Avadhani V.A.: International finance theory and practice, Himalaya publishing Co., New Delhi.

Economic Administration & Financial Management Paper-IV Public Economics (BCH-316)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 40

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

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

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: Taxation a theoretical interpretation.
2. R.N. Bhargava: Theory and working of union finances in India, Chaitanya, Allahabad.
3. Dalton: Public finance.
4. Findlay Shirras: Public finance.
5. P.N. Sharma: Lok Vitta.
6. Andlay and Sundaram: Lok Vitta.
7. Philip E. Taylor: The economics of public finance.
8. R.A. Musgrave: Theory of public finance.
9. R.C. Agarwal: Public finance: theory and practice.

Economic Administration & Financial Management
Paper-V Auditing and Management Accounting (BCH-317)
(Subsidiary paper of ABST)

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Auditing: meaning, objects, fraud and errors, relationship in between book-keeping, accounting and auditing, elementary knowledge of standards on auditing practices, types of audit, internal control measures, audit programme.

Unit-II

Vouching, verification and valuation of assets and liabilities (including practical verification). Company auditor: appointment, removal and remuneration.

Unit-III

Company auditor: audit and auditors (brief knowledge of section 139 to 148 of companies act, 2013), rights, duties and liabilities. Company audit, audit report and certificates.

Unit-IV

Management accounting: meaning, nature, objectives, scope and functions. Capital structure: determinants and theories. 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).

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. Jain, Khandelwal, Pareek: Auditing.
2. H.S. Khandelwal: Auditing.
3. T.R. Sharma: Auditing.
4. Batty J.: Management accountancy.
5. Manmohan & Goyal: Principles of management accounting.

6. Hingorani N.L., Ramnath A.R.: Management accountancy.
7. Jain, Khandelwal: Auditing and management accounting.
8. Maheshwari S.N.: Management accounting and financial control.
9. M.R. Agarwal: Management accounting.
10. Agarwal & Agarwal: Management accounting.
11. B.L. Dave: Management accounting.
12. C.P. Jain & H.S. Khandelwal: Auditing and management accounting.

**Economic Administration & Financial Management
Paper-VI Functional Management (BCH-318)
(Subsidiary paper of Buss. Admn.)**

Time: 3 hrs.

Max. Marks: 100

Min. Marks: 36

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or. Weightage between theory and practical should be 70% and 30% respectively.

Unit-I

Meaning, scope, role and functions of human resource management, organisation of human resource (personnel) department, human resource planning, recruitment, selection, placement and induction.

Unit-II

Job analysis, job description, job enlargement, job enrichment, training and development, performance appraisal, merit rating.

Unit-III

Marketing: meaning, evolution, modern concept, scope and importance, product planning and development; marketing research; channels of distribution; pricing policies and strategies.

Unit-IV

Finance functions; importance and scope of financial management; functions and role of 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.

Books Recommended:

1. Gupta, C.B.: Human resource management, Sultan Chand and Sons, New Delhi.
2. P. Subba Rao: Essentials of HRM and Industrial relations, Himalaya publishing house.
3. Butta, E.S.: Modern production management.
4. Dutta, S.K.: Materials management.
5. Gopal Krishanan and Sonderiam: Integrated material management.
6. Kotler, Keller, Koshy, Jha: Marketing management (pearson)
7. Sharma, Sharma, Surana: Human resource management, RBD.
8. G.S. Sudha: Functional management, RBD.
9. Bhadada, Porwal: Theories and practice of marketing management, RBD.
10. Sheriekar S.A.: Market management.
11. Agarwal, Porwal: Personnel management.
12. Agarwal, Agarwal: Financial management, RBD.
13. Porwal, Suthar: Production management, RBD.
14. Porwal, Suthar: Theories and practice of material management, RBD.
15. Flipoo: Personnel management.
16. Yioder Dale: Personnal management and industrial relations.
