



UNIVERSITY OF RAJASTHAN

JAIPUR

SYLLABUS

B.Com. Part –II

Examination 2021

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

1

Distribution of Marks

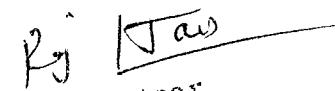
S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
1.	Accountancy & Business Statistics			
	Paper I – Income Tax and Practice	3	100	36
	Paper II – Cost Accounting	3	100	36
2.	Business Administration			
	Paper I – Company Law & Secretarial Management	3	100	36
	Paper II – Management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

Additional Optional Subject

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

Add on Subject

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


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

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UG SYLLABUS

B.COM (PASS COURSE) Part – II

EXAMINATION

Economic Administration and Financial Management

Scheme of Examination

The number of papers and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory part as well as practical part of a subject/paper, wherever prescribed, separately, classification of successful candidates shall be as follows:

First Division	60%	of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together
Second Division	48%	

All the rest will be declared to have passed the examination if they obtain the minimum pass mark in each subject viz. 36%. No division shall be awarded at the Part I and the Part II Examination.

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

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B.COM. PART – II

ABSTPAPER – I

INCOME – TAX LAW AND PRACTICE

- UNIT – I Introduction, Residential Status and Income from Salaries
- UNIT – II Income from House Property and Income from Business and Profession.
- UNIT – III Income form Capital Gain and Income from Other Sources.
- UNIT – IV Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total Income, Assessment of Individual.
- UNIT – V Assesment of Hindu Undivided Family and Firms, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.

Books recommended:

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

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B.COM. PART – II (Pass Course)

ABSTPAPER – II

Cost Accountancy

TIME: 3 hour
Min. Mark36

Max. Marks-100

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

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Unit – V

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

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

Books Recommended:

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

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