

A. B. & T.

2018-19 &
marks

B.Com. Part II (Pass Course)

Paper I

INCOME TAX

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

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

Unit - I

Introduction of Income Tax including Residential Status.

Unit - II

Income from Salaries, Income from house Property.

Unit - III

Income from Business & profession, Income from Capital Gain and Income from Other Sources.

Unit - IV

Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

Unit - V

Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and 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.

Sanjiv

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Dr. C.D. Mendiratta.

Dr. D.C. Gupta

R.K. Pathak

Dr. Sumit Jain

2/11/18

प्रभारी अधिकारी
अकादमिक-प्रथम

B.Com. Part II (Pass Course)

Paper II Cost Accountancy

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

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

Unit - I

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

Unit - II

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

Unit - III

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

Unit - IV

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

Unit - V

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVO and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial costing.

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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R.K. Pathak

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प्रमारी अधिकारी
अकादमिक-प्रथम

*Reconciliation between
Cost & Financial
Accounts*

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Examination 2018-19
Scheme of Examination

- 1) 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.

- 2) 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 I Ind (Pass Course)

Paper I Company Law and Secretarial Practice

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 and Duties, Managing Director, wholetime Director.

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

Unit V

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

Note: All Provisions as per Companies Act, 2013.

Books Recommended:

1. अर सी अग्रवाल एच एन एस कोटारी - कम्पनी अधिनियम एवं सचिबीय प्रवृत्ति
2. एन एम शुक्ला एच भंडार - कम्पनी अधिनियम एवं सचिबीय प्रवृत्ति
3. S A Sharekar - Secretarial Practice.
4. J.C. Bahl : Secretarial Practice.
5. N D Kapoor - Company Law
6. M.C Kuchhal - Secretarial Practice.
7. Avatar Singh : Company Law
8. भास्कर हक्कीना - कम्पनी अधिनियम एवं सचिबीय प्रवृत्ति (रमेश हुक डिप्ट अकादमी)
9. हार्न जॉर्जी खोचा - कम्पनी अधिनियम : प्रवर्तन सुक - कम्पनी अधिनियम

प्रमोदी अधिकारी
अकादमीक प्रबंधक

B.COM. Part IInd (Pass Course)

Paper II Management

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 and Essentials of Effective Control; Business Process Re-engineering; TQM, Six Sigma.

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B.COM PART – II
Paper- I
Economic Environment in Rajasthan

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

- Unit-I** Economic Environment – Meaning, factors affecting Economic Environment, Basic features of Indian Economy. Rajasthan Economy an Overview : Population, Area, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources, occupational Structure and Human Resource Development; Current Environmental Issues.
- Unit-II** Planning in Rajasthan, Rajasthan Budget, Rural Development schemes- Evaluation & Impact of Development programmes; Human development Index; Problems of Rajasthan Economy- Poverty and Unemployment, Panchayati Raj Institutions.
- Unit-III** Agriculture – Agriculture policy of Rajasthan, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance, Agriculture Insurance, Agriculture productivity, Commercialisation of Agriculture, minimum support price, demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.
- Unit-IV** Infrastructure Development in Rajasthan: Road, Energy, Water Transport, social Infrastructure-Education, Health, Tourism Development in Rajasthan- Challenges and Prospects, Main Tourist places in Rajasthan, Socio-Economic Impact of Tourism.
- Unit-V** Industrial Development in Rajasthan – Industrial Policy, Role of cottage and Small industries in Rajasthan, Credit flow to Industrial Sector.
Rural Finance- Concepts, need and importance, Main source of Rural Finance in Rajasthan, Problems and Prospects of Rural Finance.

Books Recommended:

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

21.6.2017
प्रभारी अधिकारी
अकादमिक-प्रथम

14.02.2017
14/02/2017

Dr. A. K. Khatia

14-2-2017
(Dr. Shashi Kant Gupta)

(Mrs. Shashi Kant Gupta)

14.02.2017

PAPER – II
Elements of Financial Management

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- Unit-I** Meaning, Scope, Importance and Limitations of Financial Management, Tasks and Responsibilities of a Modern Finance Manager. Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.
- Unit-II** Ratio Analysis, Liquidity, Activity, Profitability and Leverage Ratios. Fund Flow analysis: Changes in working capital, sources and uses of fund : Cash flow analysis: sources and uses of cash. Cash flow statement as per AS(Accounting Standard)-3.
- Unit-III** An Introduction of Financial Planning and Forecasting. Break-even Analysis. Sources of Short-term and Long-term Finance. Equity v/s Debt.
- Unit-IV** Working Capital Management-Concept and Significance. Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits. Management of Cash and Marketable Securities.
- Unit-V** Receivables and Inventory Management. Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty. Dividend Policy.

Books Recommended :

1. Financial Management: M.R. Agarwal (English & Hindi Version)
2. Elements of Financial Management : M.D. Agarwal & N.P. Agarwal (English & Hindi Version)
3. वित्तीय प्रबंध के मूल तत्व : जाट, गुप्ता, मेन्दीरत्ता, मिश्रा, सैनी

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.

(Mrs. Chetna Sharma)
14/02/2017

(Mrs. Chetna Sharma)
14.02.2017

(Dr. A. K. Khatri)

(Dr. Shashi Kant Gupta)
14-2-2017

(Pr. B. B. B.)
21.6.2018
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