

# B.Com. Part III (Pass Course)

## Paper I

### Auditing and Management Accounting

Time : 3 hours.  
Min. Marks 36

Max. Marks. 100

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

#### Unit - I

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 Sections 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 (Hindi and English)
2. H.S. Khandelwal: Auditing.
3. T.R.Sharma: Auditing
4. Batty J.: Management Accountancy.
5. Manmohan & Goyal: Principles of Management Accounting.
6. Jain and 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. Davé: Management Accounting.
11. C.P. Jain & H.S. Khandelwal: Auditing & Management Accounting.

*Please obtain  
revised syllabus  
of U.O.R. for 20  
20*

Time : 3 hours.  
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

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)

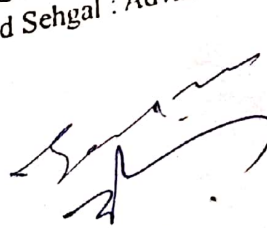
Unit-V

Liquidation of Companies: Procedure, Contributories, Statement of Affairs, Deficiency Account, Liquidator and Receiver's 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.

Recommended Books :

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

  
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**B.Com. Part III (Pass Course)**  
**Optional Paper VI**

**Indirect Taxes**

Time : 3 hours.  
Min. Marks 36

Max. Marks. 100

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

**Unit-I**

Introduction of CST, Inter State Sales, Declared Goods, Registration of Dealer under CST, Computation of Taxable turnover & Tax Liability under CST, Assessment Procedure.

**Unit-II**

Introduction of VAT , Exemption and Exempted Goods, Incidence of Tax, and Registration of Dealers, Determination of Taxable Sales, Computation of Tax Liability, Payment of Tax & Filing of Returns.

**Unit-III**

Introduction, Classification of goods, basis of Excise Duty and CENVAT, Valuation of Goods and Computation of Excise Duty and Exemption to SSI Units.

**Unit-IV**

Introduction of Custom Duty, Prohibition relating to illegal Import & Export, Procedures of Import & Export and Export promotion Schemes, Valuation of Goods and Computation of Custom Duty.

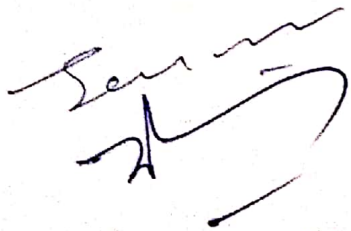
**Unit-V**

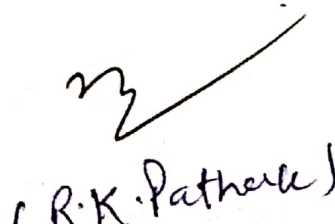
Introduction of Service Tax, Taxable Services and Negative List including Exemptions, Registration for Service Tax, Valuation of Services, rate of Service Tax, point of taxation and Computation of Service Tax Liability.

**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.  
(Hindi & English)
2. Bangar, Bangar & Sodani : Indirect taxes, Jaipur (Hindi & English)
3. Modi, Shah, Mangal, Saini: Indirect Taxes (Hindi & English).



  
R.K. Pathak

# B.Com. Part III (Pass Course)

## Optional Paper VII

### COMPUTERIZED ACCOUNTING (For Regular Students Only)

Theory: 50 Marks

Duration: 3 Hrs.

Practical: 50 Marks

Duration: 3 Hrs.

#### Unit-I

Basics of Accounting: Introduction, Double Entry System of Book-Keeping, Types of Accounts, Mode of Accounting, Financial Statements, Manuals Accounting V/S, Computerized Accounting, Accounting with Tally: Introduction, Getting Functional with Tally, Company 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 & Loss Account, Balance Sheet, Fund Flow, Cash Flow, Ratio Analysis and Budget, Generation of Accounting Books & Registers: Ledger, Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Generation of Inventory Books & Reports: Stock Summary, Stock Category Summary, Purchase Order Book and Sales Order Book.

#### Unit-V

Technological Advantages of Tally: Security Controls, Backup & Restore, Export & Import of Data and Printing Reports.

### PRACTICAL

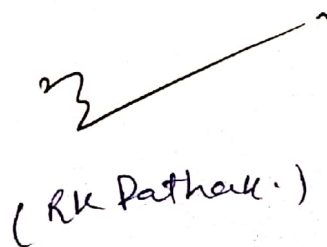
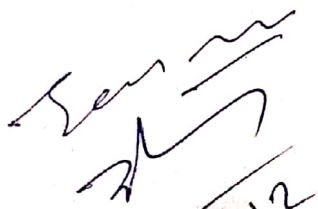
Practical: 50 Marks

Duration: 3 Hrs.

**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.

#### Recommended Books:-

1. A.K. Nadhani and K.K. Nadhani- Implementing Tally BPB Publications, New Delhi.
2. Namrata Agarwal- Tally, Dream Tech, New Delhi.
3. Tally, Sridharan, Narmadha Publication.



(R.K. Pathak.)



Examination 2016-2017-18  
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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University of Rajasthan  
JAIPUR

B.Com Part III-2017  
Business Administration  
Paper I Functional Management

Unit I

Meaning, Scope, Role and Functions of Human Resource Management,  
Organisation of Human Resources Department, Human Resource  
Planning, Recruitment, Selection, Placement and Induction.

Unit II

Job Analysis, Job Enlargement and Job Enrichment, Training and  
Development, Performance Appraisal and 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 Finance 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.

B.COM. Part II IIRd  
Paper II Optional Paper  
1. Advertising and Sales Management

Unit I

Advertising Concepts; Objectives and significance of Advertising;  
DAGMAR Approach; 5M Model; Types of Advertising.

Unit II

Advertising Budget, Advertising Campaign planning; Advertising  
Message.

Unit III

Advertising Media planning; Reach, Frequency, Media Scheduling;  
Factors Affecting Selection of Media; Measuring Advertising  
Effectiveness; Advertising Agency- Structure and Functions.

Unit IV

Role of Selling in a Planned Economy; selling as a Career; Qualities  
of a Salesman; Product Knowledge; Effective Speaking; Customer  
Relations; Sales Organisation; Recruitment and selection of Salesman;  
Training, Motivation, Remuneration of Salesman.

Unit V

Planned Selling Approach- Steps involved; Sales Call; Sales  
Forecasting, Sales Quotas and Territories; Consumer Psychology; Buying  
Motives, Control of Sales Operations; Salesman's Reports; Meeting  
Selling Costs and Sales Cost Control.

Books Recommended:

1. Batra, Myres and Akar: Advertising Management, Prentice Hall of India, New Delhi
2. Chunawalla and Sethia: Foundations of Advertising, Himalaya Publishing House, New Delhi
3. S. Shyam Prasad & Sumit Kumar: Advertising Management, Ramesh Book Depot, Jaipur
4. Anurag Sharma: Advertising and sales Management, (Thakur Publications, Jaipur)
5. आर एल. नौलखा विक्रय सवर्धन एव विक्रय प्रबन्ध (रमेश बुक डिपो)
6. जी एस सुधा विक्रय सवर्धन एव विक्रय प्रबन्ध (रमेश बुक डिपो)



B.COM. Part IIIrd

Optional Paper

2. E-Commerce

Unit I :

Meaning, Characteristics, Origin, Process, Key Drivers of E-Commerce, Elements, Traditional Commerce Vs 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 Intelligences, 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 and Applications, Tata McGraw-Hill
4. Parag Diwan and Sunil Sharma: Electronic Commerce A Managers Guide to E-Business, Vanity Books International, New Delhi

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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 in India.

Unit III :

Life Insurance Corporation of India, 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, The General Insurance Corporation of India.

Unit V :

Liberalisation and Insurance, The Insurance Act, 1938; The Insurance Regulatory and Development Authority (IRDA), Prospects and Challenges in Insurance Sector.

Books Recommended :

1. Mishra, M.N.: Principles & Practice of Insurance, S.Chand & Company, New Delhi.

Unit I :

The Factories Act, 1948; The Payment of Wages Act, 1936.

Unit II :

The Minimum Wages Act, 1948.

The Indian Trade Union Act, 1926.

Unit III :

The Industrial Disputes Act, 1947

The Payment of Bonus Act, 1965

Unit IV :

Workmen's Compensation Act, 1923.

Employees State Insurance Act, 1948.

Unit V :

Employee's Provident Fund and Miscellaneous Provision Act, 1952.

Gratuity Act, 1972. Maternity Benefit Act, 1961

Books Recommended :

1. Inderjeet: Labour Laws
2. Sarkar: Labour Laws of India
3. O.P. Gupta: Industrial and Labour Laws
4. Taxmann's Labour Laws
5. शर्मा, सक्सेना, पोरवाल : औद्योगिक सन्नियम
6. कुमावत, औद्योगिक सन्नियम

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Unit I :

Meaning and concept of Organization Behaviour, Role of OB in Today's Business organization, Challenges and Opportunities, Theories of Organizational 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 Organizational Change, Planned Change, Resistance to Change, Change Agent, Concept of Organizational Development, Organizational Development Interventions.

Books Recommended :

1. Prasad, L.M., Organizational Behaviour, S. Chand, New Delhi.
2. Robbins, Stephen P., Organizational Behaviour: Concept, Controversies, Applications, Prentice Hall of India, Pvt. Ltd. New Delhi.
3. Luthans Fred: Organizational Behaviour, McGraw-Hill.
4. P. S. Kumar, Anukriti Sharma and K. S. Krishna: Organizational Behaviour, Jahanvi Publications.
5. Mehta, Anil & Chouhan, Bhumija: Organizational Behaviour, RBD, Jaipur.



3. E. A. F. M

B. COM PART - III  
PAPER - I

Rural Development and Cooperation

Time : 3 hours.  
Min. Marks : 36

Max. Marks : 100

- Unit-I Concept and significance of Rural Development, Strategy of Rural Development; Current issues.  
Rural Development Administration - Rural Development Agencies. Village level. Block level and District level Administration for Rural Development. District Rural Development Agencies.
- Unit-II Constitutional Provisions regarding Panchayati Raj, 73<sup>rd</sup> 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 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, Drought Prone Area Development, Desert Development, Nature and forest conservation, Woman and child development.
- Unit-V Concept of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.  
Co-operative credit, marketing, consumers, housing and industrial cooperatives. State and Co-operation. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

Books Recommended:

1. B.S. Mathur : Co-operation in India
2. R.D. Bedi : Theory History and Practice of Cooperation
3. F.R. Fay : Co-operation at Home and Abroad.
4. बी.एस. माथुर : सहकारिता
5. बी.पी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda : The Theory of Co-operation.

*[Signature]*  
14.02.2017

*[Signature]*  
(Dr. A. K. Khatri)

*[Signature]*  
14.02.2017  
(Dr. Shashikant Gupta)

*[Signature]*  
14.02.2017  
(Mrs Chetna Sharma)



**PAPER – II (1)**  
**Business Budgeting**

Time : 3 hours.  
Min. Marks : 36

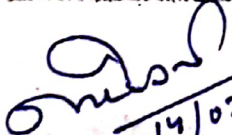
Max. Marks : 100

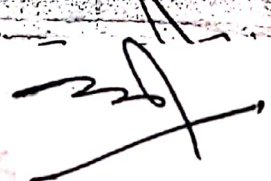
- Unit-I** Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, Preparation of Budgets: Budget Co-ordination. Essentials of an Effective Budgeting. Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.\*
- Unit-II** Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.
- Unit-III** Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget. Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control w/s Standard Costing- Sales Variances, Material Variances, Labour Variances.
- Unit-IV** Product and Production Decision : Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production, Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.
- Unit-V** Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.  
Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

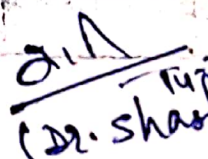
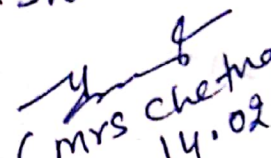
**Books Recommended:**

1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K. : Theory and Practice of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. अग्रवाल विजय एवं सुरेलिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल एम.आर. : व्यावसायिक बजटन

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 keyless and cordless.

  
14/02/2017

  
(Dr. A.K. Khatri)

  
14/2-2017  
(Dr. Shashi Kant Gupta)  
  
(Mrs. Chetna Sharma)  
14.02.2017



Time : 3 hours.  
Min. Marks : 36

**PAPER - II(2)**  
**Public Economics**

Max. Marks : 100

- Unit-I** Nature and scope of Public Economics. Role in augmenting allocative efficiency, distributive justice and economic stability in the economy. Meaning and importance of fiscal policy, current fiscal policy of India.
- Unit-II** The Principle of Maximum Social Advantage. Public Expenditure, canons and effects on production, distribution and consumption recent trends in public expenditure.
- Unit-III** Sources of Public Revenue, Taxation - meaning, classification, canons and effects of taxation, Social justice. Taxable capacity : Meaning, concept and classification.
- Unit-IV** Public Debt : Loan v/s Tax, Debt as a source of development, internal and external debts. Deficit Financing, Non Tax Revenues, Profits from Public Enterprises. Recent Trends in Fiscal Deficit.
- Unit-V** Theory of Federal Finance. Centre-State Financial Relations. Role of Finance Commission, Study of Current Finance Commission. Financial Administration - Centre and States : Budgets-Tax Evasion and parallel Economy. Concept and implications of VAT and GST

**Books Recommended:**

1. L.N. Nathuramka - कराधान एक सैद्धान्तिक विवेचन
2. R.N. Bhargava - Theory and Working of Union finances in India (Chaitanya, Allahabad)
3. Dalton - Public Finance
4. Findlay Shirras - Public Finance
5. पी.एन. शर्मा : लोक वित्त
6. एण्डले एवं सुन्दरम : लोक वित्त
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

4/2017

*(Signature)*  
Dr. A.K. Khatu

*(Signature)*  
14-2-2017  
Dr. Shashi Kant Gupta  
*(Signature)*  
chetna Sharma  
9.2.2017



PAPER – II(3)  
International Finance

Time : 3 hours.  
Min. Marks : 36

Max. Marks : 100

- Unit-I** International Finance : Meaning, importance need, scope, methods of payment, letter of credit – types, parties, procedure.
- Unit-II** International Financial Market : Meaning and functions of Financial market : Difference between Domestic and Foreign Financial Market, International debt instruments – Euro notes, Euro commercial papers, Euro bonds.
- International Monetary System : Gold Standard, Gold Bullion Standard, Bretton Woods System, Post Bretton Wood agreements.
- Unit-III** IMF & World Bank, IFC & 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, and Arbitrage.
- Unit-V** Exchange Control : Meaning, Features, Objectives, Methods, Merits and Demerits. FEMA.
- Foreign Aid to India : Role, Impact of Foreign Aid on India's Economic Development and Problems of Foreign Aid. WTO- Introduction, Objectives, Functions. India & WTO.

**Books Recommended**

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 Company Ltd., New Delhi.
7. Avadhani V.A. : International Finance Theory and Practice, Himalaya Publishing Company, New Delhi.

14/02/2017

Dr. A.K. Kishore

14-2-2017  
Dr. Shaohi Kant Gupta