

OPJS UNIVERSITY,CHURU(RAJASTHAN)



SYLLABUS

For

Bachelor of Commerce

(B. Com. Pass Course)

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SCHOOL OF COMMERCE & MANAGEMENT STUDIES

OPJS UNIVERSITY,CHURU(RAJASTHAN)

2016-17

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Scheme of Examination (Annual Scheme)

1. The number of papers and maximum marks for each paper together with 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. The classification for award of division shall be as follows:

Division	Percentage	
First	60%	Aggregate marks of part-I, II & III examination taken together.
Second	48%	

The rest will be declared to have passed the examination if obtained the minimum pass mark in each subject viz. 36%. No division shall be awarded at 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. Part-I (Pass Course)

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
	Core Subject	
1.	Accountancy & Business Statistics	
	i. Corporate and Financial Accounting	BCP-101
	ii. Business Statistics	BCP-102
2.	Business Administration	
	i. Business Laws	BCP-103
	ii. Entrepreneurship and Small Business Management	BCP-104
3.	Economic Administration & Financial Management	
	i. Business Economics	BCP-105
	ii. Indian Banking and Financial System	BCP-106
	Additional Optional Subject	
1.	Tax Procedure & Practice	
	i. Indian Tax System and Income Tax Law	BCP-107
	ii. Central and State Sales Tax-Procedure & Practice	BCP-108
2.	Foreign Trade: Procedure & Practice	
	i. Basis of Foreign Trade	BCP-109
	ii. India's Foreign Trade	BCP-110

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. Hugesreg, 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 (BCP-101)

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.

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

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 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)

Business Administration
Paper-I Business Laws (BCP-103)

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.

Business Administration
Paper-II Entrepreneurship and Small Business Management
(BCP-104)

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 of entrepreneurship, role of entrepreneurship, types of entrepreneurship, entrepreneurship traits, entrepreneurship and manager, problem of entrepreneurship.

Unit-II

Entrepreneurship training and development, Government encouragement to entrepreneurship.

Unit-III

Concept of small and medium enterprises, role of SMEs, policies governing small enterprises in India.

Unit-IV

Start up process of small enterprises, organization structure of small scale industries in India, taxation benefits and concessions to small scale industries, problems of small scale industries.

Unit-V

Management of small business enterprises, role of financial institutions and DICS in promoting small business.

Recommended Books:

1. Small scale industries and entrepreneurship development: CSV. Muunshy Himalaya Publishing House Pvt. Ltd.
2. Developing entrepreneurship: Pareek and Rao.
3. Entrepreneurship development: Bhansali, HPB
4. Fundamentals of entrepreneurship: G.S. Sudha, RBD, Jaipur.
5. Fundamentals of entrepreneurship and small business management: Drevasant Desai, Himalaya Publishing House Pvt. Ltd.
6. Fundamentals of entrepreneurship: Dr. K.K. Patna, Himalaya Publishing House Pvt. Ltd.
7. Entrepreneurship development: G.S. Sudha, RBD, Jaipur.
8. A practical guide to industrial entrepreneurship: S.B. Srivastava, Sultan Chand and Sons.
9. A practical guide to industrial entrepreneurship: Rajpurohit, Vyas and Sharma, Ajmera Book Co., Jaipur.

Economic Administration & Financial Management
Paper-I Business Economics (BCP-105)

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, 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, Shivan 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 (BCP-106)

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

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.

TAX PROCEDURE AND PRACTICE

Paper-I Indian Tax System and Income Tax Law (BCP-107)

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 of tax: central and state powers of taxation, distribution of revenues between central and states. Direct and indirect taxes.

Direct taxes of the central Government: Income tax, wealth tax, Interest tax act, 1974 with effect from 1.4.1993; Expenditure tax act, 1987.

Indirect taxes of the central Government: central excise, customs duty, central sales tax.

Taxes of the state Governments: taxes on sales and purchase of goods, Octroi duty, tax on profession, trade and business. Tool tax, tax on luxuries, entertainment and amusements, tax on betting and gambling, tax on electricity, stamp duty, agricultural income tax, land revenue.

Unit-II

Income tax law: extent and application, definitions, previous year, assessment year, residential status, incomes which do not form part of total income, computation of total income, heads of income: salaries, income from house property, profit and gain from business and profession.

Unit-III

Capital gains, income from other sources, aggregation of income and set off and earn, forward of losses, deduction from gross total income under chapter-VI A. rebate of income tax under section 88.

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.

TAX PROCEDURE AND PRACTICE
Paper-II Central and State Sales Tax-Procedure & Practice
(BCP-108)

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

Rajasthan Value Added Tax Act, 2003

Introduction: definition, extent and commencement, incidence and levy of tax, registration of dealers, payment of tax, filling of returns and assessment.

Tax liability, recovery and refund, interest, penalties, composition and prosecution.

Unit-II

Regulatory frame work: an overview of central sales tax act, 1956; an overview of central sales tax (registration and turnover) rules, 1957.

Import out terms and definitions. Dealer, declared goods, goods, place of business, sale, sale price, turn-over, inter-state sale.

Principles for determining- when central sales tax is leviable; concept of sale and purchase of goods in the course of inter-state trade or commerce.

Sale or purchase of goods outside the state, sale or purchase of goods in the course of import or export.

Registration of dealers procedures thereof- filling of application in Form-A for registration, relevant fee payable, security/surety for registration. Grant of certificate of registration in Form-3. Procedure for amendment, cancellation and obtaining duplicate certificate of registration.

Unit-III

Rates of tax: concessional rate when an available, kind of forms for availing the concessional rates and maintenance of records related thereto.

Sales to the registered dealers against Form-C: purchasers obligations: procedure for obtaining Form-C from sales tax authorities and issuing of Form-C to dealers. Application under prescribed form with requisite fee for obtaining Form-C. Maintenance of records for receipts and issue of

Form-C. Form-2: sellers obligations: obtaining Form-C from purchasers. Maintenance of records of C form collected and submission of C form at the time of assessment.

Sales to the Government against D form; Form-D: use, custody and maintenance etc. of records of certificates in Form-D.

Subsequent sale in the course of inter-state sale and receipt, issue of form E-1 and E-2 in connection thereto.

Application for obtaining form E-1 and E-2 and the relevant fee to be paid therewith, maintenance of records of form E-1 and E-2 for receipts.

Branch and consignment transfer: inter-state transfer of goods from the office to another or principal agent or agent to principal agent and issue of receipt of Form-F.

Application for obtaining Form-F and the relevant fee, maintenance of records of such forms and matters incidentals thereto. Form-5: Determination of turnover, deductions from turn over.

Return of sales tax payable under the central sales tax act, 1956. Form-1: filling of Form-1.

Deposit of central sales tax and filling of challan in the prescribed form.

Books Recommended:

Reference Books:

1. Palkiwala: Income tax.
2. Chaturvedi & Pathisana

Text Books:

1. Singhanian- Direct taxes.
2. H.C. Mehrotra- Income tax law and practice.

Journals:

1. The institute of chartered accountants of India.
2. Central excise law system.
3. Taxman.

Foreign Trade: Procedure & Practice Paper-I Basis of Foreign Trade (BCP-109)

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

Why trade takes place? Concept and importance of international trade, Theories of international trade, Gain from international trade, current

trends and issues in international trade, balance of trade, balance of payments.

Unit-II

Objectives of trade policy, role of foreign trade in economic growth, instruments of trade policy- tariffs, quantitative & qualitative restrictions, exchange control, exchange rate adjustments.

Unit-III

International economic institutions: GATT, WTO, UNCTAD, IMF, World Bank, ASIAN and Development Bank. Trade blocks and regional economic cooperation. Multinational corporation: nature, role, types and operations.

Books Recommended:

1. P.T. Ellsworth: International Economics
2. C.P. Kindelberger: International Economics
3. Keshkamat: Finance of foreign trade
4. Lall, G.S.: Finance of foreign trade

Foreign Trade: Procedure & Practice

Paper-II India's Foreign Trade (BCP-110)

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

Analysis of India's foreign trade, growth trends, composition and direction. India's foreign trade in global context. India's balance of payments including invisibles, assessment of prospects- products and markets.

Unit-II

India's trade agreements, salient features of India's export-import policy, institutional set-up for export promotion.

Unit-III

Export assistance measures, free trade zones, 100% EOUs, state trading in India, sources and analysis of foreign trade statistics. Foreign investment policy: Indian joint venture in abroad, multilateralism and bilateralism in India's foreign trade.

Books Recommended:

1. Annual reports of the Ministry of Commerce, Government of India.
2. Annual Economic surveys.
3. Import-export policy, Government of India.
4. Tondon J.K.: International Trade & Finance, Malik & Co., Jaipur.
5. Agarwal, M.D., Singh, Goyal, Gupta, O.P.: International Trade & Finance, RBD, Jaipur.

B.Com. Part-II (Pass Course)

CONTENTS OF SYLLABUS

S. No.	Name of the Subject & Paper	Paper Code
	Core Subject	
1.	Accountancy & Business Statistics	
	i. Income Tax	BCP-201
	ii. Cost Accounting	BCP-202
2.	Business Administration	
	i. Company Law and Secretarial Practice	BCP-203
	ii. Management	BCP-204
3.	Economic Administration & Financial Management	
	i. Economic Environment in Rajasthan	BCP-205
	ii. Elements of Financial Management	BCP-206
	Additional Optional Subject	
1.	Computer Application	
	i. Data Base Management System, Practical	BCP-207
	ii. Structured Programming and Computer Graphics, Practical	BCP-208
2.	Tax Procedure & Practice	
	i. Direct Tax-I: Procedure & Practice	BCP-209
	ii. Direct Tax-II: Procedure & Practice	BCP-210
3.	Foreign Trade: Procedure & Practice	
	i. Elements of Export Marketing	BCP-211
	ii. Foreign Trade Financing and Procedures	BCP-212

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

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.

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

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: 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)

Business Administration**Paper-I Company Law and Secretarial Practice (BCP-203)**

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.

Business Administration
Paper-II Management (BCP-204)

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

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.

Economic Administration & Financial Management

Paper-I Economic Environment in Rajasthan (BCP-205)

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, 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 Elements of Financial Management (BCP-206)**

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

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

Computer Application

Paper-I Data Base Management System (BCP-207)

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

Categorization of DBMS systems. Network, hierarchical and relational bases. Application of DBMS systems. Relational data base management systems: Why to use them and where. Data description language; Data manipulation language; Data control languages.

Unit-II

Introduction to DBASE, DBASE commands development of an application under DBASE using forms, screens and PRG files. Security consideration in database management system. Performance improvement in databases.

Unit-III

Relational databases: advanced concepts, introduction to ORACLE, INGRES or a similar RDBMS on a multiuser environment. Structured query language. Form design on a advance RDBMS. Report generator. Query by example and report by form. Accessing RDBMS using programming languages.

Unit-IV

System management. User management. Security considerations.

Practical

Design of a database for a business application. Design of data entry forms and reports layouts for this database. Creation of programs to

access and manipulate database. Development of a business application in RDBMS.

Computer Application
Paper-II Structured Programming and Computer Graphics
(BCP-208)

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, Need of structured programming. Methods of documentation. Methods of analyzing a program requirements. Data flow diagrams. Entity relationship. Flow chart.

Unit-II

Various categories of programming language. Introduction to C and COBOL. Program development in C using structured programming concepts.

Unit-III

Graphics: various types of graphics programs. Drafting packages. DTP packages. Microsoft Windows. Various documentation cum DTP packages e.g. Wordperfect, Microsoft Word etc.

Unit-IV

Introduction to a pagemaker/ventura or a similar package. Preparation of documents using DTP package. Formatting various fonts and character set. Various types of printers used in DTP. Introduction to commercial DTP systems available in market. Indian language fonts. Creation of Indian language fonts.

Practical

Development of a business application using DTP package. Preparation of a document and publishing by using DTP system. Creation of fonts. Managing a Microsoft Windows session. Creating group and program items under windows. Turning windows for a computer system.

Tax Procedure & Practice

Paper-I Direct Tax-I: Procedure & Practice (BCP-209)

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

Regulatory frame work: An overview of Income tax act, 1961 and Income tax rules, 1962. Income tax authorities. Basis of charge: who is liable to pay income-tax: person, assessee, assessment year, previous year, residential status, incidence of tax. Permanent Account Number: procedure for obtaining Permanent Account Number (PAN): filling of application under form No. 49A.

Unit-II

Computation of total income for filling of return- Heads of income. Deductions under chapter VIA. Computation of tax in case of individual, Hindu undivided family, firm, companies. Rebate of income tax under section 88. Payment of tax- tax deducted at source; advance tax; self-assessment tax.

Tax deducted at source: filling of application form for obtaining TDS number under form No. 49B- obligation of the person making payment. Who and when the person is liable to deduct tax at source. Procedure and rate of tax deducted at source. Procedure and rate of tax deducted at source on various payments.

Employer's obligations: certificate to be issued to the recipients- filling and issue of various TDS form No. 16, 16A, 16B. Deposit of tax deducted at source- filling of challan and deposit of tax. Submission of returns of TDS under form No. 26, 26A, 26B, 26BB, 26D, 26E.

Recipient's obligations: To obtain TDS certificate from payer. Filling of relevant certificates for lower or no deduction of tax at source. Form No. 13C, 14, 14B, 15, 15A, 15AA, 15B, 15D, 15E, 15F, 15G, 15H, 15I.

Unit-III

Advance tax- who is liable to pay advance tax, computation of advance tax, instalment and due date of advance tax. Interest payable by the assessee. Filling of challan and deposit of advance tax.

Self-assessment tax- filling of challan and depositing of the tax thereof, interest under self-assessment.

Return of income: who is liable to file return of income, time limit, return of loss, related return, revised return, defective return, return by who to be signed, filling of return of income under: Form No.1: In case of companies other than those claiming exemption under section 11. Form

No.2: for assesses other than companies and those claiming exemption under section 11; whose total income includes profit and gain from business and profession. Form No.3A: for assesses including companies claiming exemption under section 11.

Books Recommended:

Reference Books:

1. Palkiwala: Income tax.
2. Chaturvedi & Pathisana: Income tax.

Text Books:

1. Singhania: Direct taxes.
2. H.C. Mehrotra: Income tax law and practice.

Journals:

1. The institute of chartered accountants of India.
2. Central excise law system.
3. Taxman.

Tax Procedure & Practice

Paper-II Direct Tax-II: Procedure & Practice (BCP-210)

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

Wealth Tax

Regulatory frame work: An overview of wealth tax act, 1957 and wealth tax rules, 1957. Wealth tax authorities. Important terms and definitions: valuation date, assessment year, meaning of assets, net-wealth, dost deemed assets, exempted assets.

Exempted assets; valuation of invaluable property and jewelers, computation of net-wealth, computation of wealth tax, filling of challan for payment of wealth tax and deposit tax. Return of wealth tax, limit for filling return, filling of return of wealth under form A & H. Assessment and post-assessment procedure in brief.

Unit-II

Income Tax

Assessment procedure: inquiring before assessment, assessment under section 143 (1), regular assessment under section 143 (2), best judgment assessment, income escaping assessment, issue of notice where income

has escaped assessment. Time limit for notice; time limit for compilation of assessment and re-assessment.

Unit-III

Post assessment procedure: Refund: who can claim refund. Form No.30 for refund. Time limit for claiming refund. Refund on appeal. Interest on refund. Rectification of mistake(s).

Appeals and revision: when an assessee can file appeal, appellate authorities, procedure for filing appeal, filling of form No.35, form No.36. Time limit for filing appeal. Revision by income tax commissioner.

Penalties and procedure: procedure for imposing penalties, waiver of property, nature of default and penalties impossible.

Transfer of movable property, filling of form No. 37 EE, form No. 37G, form No. 37 I. Tax clearance certificate and exemption certificate, procedure and filling of form No. 31.

Books Recommended:

Reference Books:

1. Palkiwala: Income tax.
2. Chaturvedi & Pathisana: Income tax.

Text Books:

1. Singhania: Direct taxes.
2. H.C. Mehrotra: Income tax law and practice.

Journals:

1. The institute of chartered accountants of India.
2. Central excise law system.
3. Taxman.

Foreign Trade: Procedure & Practice

Paper-I Elements of Export Marketing (BCP-211)

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

Nature and scope of international marketing, four Ps of international marketing, role of exports, scope of export marketing, why should a firm export, selection of export products, selecting export markets.

Unit-II

Direct and indirect export, role of export houses, channel of selection, appointment of agents, agency agreement, payment of agency commission, promotion abroad, use of mailing lists, advertisement abroad, participation in trade fairs and exhibitions.

Unit-III

Legal aspects of export contracts including INCO terms, arbitration and settlement of disputes.

Books Recommended:

1. Export management by T.A.S. Balagopal
2. Export management by S.R. Uttal
3. International marketing management by Varsney and Bhattacharya

Foreign Trade: Procedure & Practice

Paper-II Foreign Trade Financing and Procedures (BCP-212)

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

Various methods and procedures of foreign trade financing, export financing, export payment terms including letters of credit and operation their of, pre-shipment and post-shipment finance, import finance and letters of credit and operation their of.

Unit-II

Role of banks in foreign trade finance, obtaining ECGC policy and filing claims, obtaining long term export credit from EXIM bank.

Unit-III

Costing and pricing of exports, international capital markets, foreign exchange rates, exchange fluctuations and obtaining forward cover.

Books Recommended:

1. Finance of foreign trade by Keshkamat
2. Finance of foreign trade by G.S. Lall
3. Tondon, J.K.: International trade and finance, Malik & Co., Jaipur.
4. Mannur, H.G.: International economics.

B.Com. Part-III (Pass Course)

CONTENTS OF SYLLABUS

S. No.	Name of the Subject & Paper	Paper Code
	Core Subject	
1.	Accountancy & Business Statistics i. Auditing and Management Accounting ii. Advanced Accountancy	BCP-301 BCP-302
2.	Business Administration i. Functional Management ii. Advertising and Sales Management	BCP-303 BCP-304
3.	Economic Administration & Financial Management i. Rural Development and Cooperation ii. Business Budgeting	BCP-305 BCP-306
	Additional Optional Subject	
1.	Computer Application i. Computer Aided Drafting ii. Advanced Topics in Computer	BCP-307 BCP-308
2.	Tax Procedure & Practice i. Direct Tax: Procedure & Practice ii. Indirect Tax: Procedure & Practice	BCP-309 BCP-310
3.	International Finance: i. Introduction to International Finance ii. International Financial Institutions	BCP-311 BCP-312

Accountancy & Business Statistics

Paper-I Auditing and Management Accounting (BCP-301)

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.

Accountancy & Business Statistics
Paper-II Advanced Accountancy (BCP-302)

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

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.

Business Administration
Paper-I Functional Management (BCP-303)

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 department, human resource planning, recruitment, selection, placement and induction.

Unit-II

Job analysis, 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 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.

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 Advertising and Sales Management (BCP-304)

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

Advertising concepts; objectives and significance of advertising; DAGMAR approach; SM Mode 1; 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 a salesman; training, motivation, remuneration of a salesman.

Unit-V

Planned selling approach- steps involved; sales call; sales forecasting, sales quotas, sales territories, consumer psychology; buying motives, control of sales operations, salesman's reports; meeting selling costs, 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 and Sumit Kumar: Advertising management, RBD, Jaipur.
4. Anurag Sharma: Advertising and sales management, Thakur publications, Jaipur.
5. R.L. Naulakha: Sales promotion and sales management, RBD.

6. G.S. Sudha: Sales promotion and sales management, RBD.

Economic Administration & Financial Management
Paper-I Rural Development and Cooperation (BCP-305)

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), 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-II Business Budgeting (BCP-306)

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

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.

Computer Application
Paper-I Computer Aided Drafting (BCP-307)

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 AUTOCAD/ROBOCAD or a similar package, advanced features of these package.

Unit-II

Drawing the plan of building using AUTOCAD etc.

Unit-III

Analysis features of AUTOCAD.

Practical

Design of layout of a building. Design of interior of its rooms. Printing and plotting the prepared drawings.

Computer Application
Paper-II Advanced Topics in Computer (BCP-308)

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

Computer animation. Artificial intelligence.

Unit-II

Disiccated computers ATMs. Data encryption.

Unit-III

Data communication and networking.

Practical

Project report, report on the job training and entrepreneurship development.

Tax Procedure & Practice

Paper-I Direct Tax: Procedure & Practice (BCP-309)

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

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.

Tax Procedure & Practice

Paper-II Indirect Tax: Procedure & Practice (BCP-310)

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 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.

International Finance

Paper-I Introduction to International Finance (BCP-311)

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

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.

Unit-III

International monetary system: gold standard, gold bullion standard, bretton woods system, post bretton woods agreements.

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.

International Finance

Paper-II International Financial Institutions (BCP-312)

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

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

Unit-II

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-III

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.
