

GRADUATE DEGREE PROGRAM

Bachelor of Commerce



University of Technology

**Vatika Road, Jaipur Rajasthan
303903**

B.Com

B.Com - 1st Year

Subject Name	Subject Code	Subject Type	Credit Point	Tot. Max Marks	Int. Min Marks	Int. Max Marks	Ext. Min Marks	Ext. Max Marks	Teach Hours
Hindi (Comp.)	BCOM 101	Theoretical	2	100	0	0	36	100	2
English (Comp.)	BCOM 102	Theoretical	2	100	0	0	36	100	2
Environmental Science	BCOM 103	Theoretical	2	100	0	0	36	100	2
Elementary Computer	BCOM 104	Theoretical	1	60	0	0	22	60	1
Accounting & Business Statistics -I	BCOM 105	Theoretical	6	100	0	0	36	100	6
Accounting & Business Statistics -II	BCOM 106	Theoretical	6	100	0	0	36	100	6
Business Administration-I	BCOM 107	Theoretical	6	100	0	0	36	100	6
Business Administration-II	BCOM 108	Theoretical	6	100	0	0	36	100	6
Economics Administration & Financial Management-I	BCOM 109	Theoretical	6	100	0	0	36	100	6
Economics Administration & Financial Management-II	BCOM 110	Theoretical	6	100	0	0	36	100	6
Elementary Computer	BCOM 151	Practical	1	40	0	0	14	40	2
			36+8	400+600	0	0	216	600	36+9

1. GENERAL HINDI

Duration: 3 hrs.

Max. Marks: 100

Minimum Pass Marks: 36

Paper 1: Hindi Language and Communication

- **Objective:** To develop communication skills in Hindi, focusing on both written and spoken aspects of the language.
- **Topics Covered:**
 - **Basic Grammar:** Nouns (Sangya), Pronouns (Sarvanam), Verbs (Kriya), Adjectives (Visheshan), Tenses (Kal), Active and Passive Voice.
 - **Sentence Construction:** Simple and complex sentences, Affirmative, Negative, and Interrogative sentences.
 - **Translation:** English to Hindi and Hindi to English (basic translation exercises).
 - **Vocabulary Building:** Commonly used business and general Hindi terms.
 - **Comprehension:** Short passages or essays followed by questions on understanding.
 - **Letter Writing:** Business letters (like inquiry, complaints, orders), personal letters, and formal applications.
 - **Essay Writing:** General essays on topics related to culture, economy, social issues, or business.

Practical Section:

- **Oral Communication:** Brief presentations, group discussions, and role plays in Hindi to improve speaking skills.
- **Listening & Speaking:** Understanding spoken Hindi, followed by discussions or debates on current affairs, business ethics, etc.

2. GENERAL ENGLISH

Duration: 3 hrs.

Max. Marks: 100

Minimum Pass Marks: 36

The syllabus aims 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 applications.

The Pattern of the Question Paper will be as follows:

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

I Phonetic Symbols and Transcription of Words	(05)
III Translation of 5 Simple sentences from Hindi to English	(05)
from English to Hindi	(05)
IV Translation	
(a) Direct and Indirect Narration	
(b) Active and Passive Voice	
11 Modals	(05)
III Tense	(05)
IV Punctuation of a Short Passage with 10 Punctuation Marks	(05)

(As discussed in Quirk and Greenbaum)

Unit C: Comprehension (25 marks)

Following Essays and Stories in Essential Language Skills revised edition compiled by Macmillan for University of Rajasthan General English B. A./B. Com./B. Sc.

Candidates will be required to answer 5 questions of two lines each to be answered out of 10 questions. There would be two questions from the prescribed text. (10)

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

The candidates will...

Recommended Reading:

Sasikumar, V., Dutta and Rajeevan, A Course in Listening and Speaking-1 Foundation Books. 2005.

Sawhney, Panja and Verma eds. English At the Workplace, Macmillan 2003.

Singh, R.P. Professional Communication. OUP. 2004

Judith Leigh. CVs and Job Applications. OUP. 2004

Arthur Waldhorn and Arthur Zeiger, English Made Simple. Up and Co.

Gunasekar ed. A Foundation English Course for Undergraduates Book I, CIEFL, Hyderabad.

Quirk and Greenbaum: A University Grammar of English Longman, 1973

3. COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

Compulsory in 1 Year for all streams at undergraduate level

Scheme of examination

Time	Min Marks	Max. Marks
3 hrs	36	100

This paper will contain 100 multiple choice questions. Each question will carry 1 mark

Students should be encouraged to visit places of Environmental Importance including Natural and Manmade Habitat

Note:

The marks secured in this paper shall not be counted in awarding the division to a candidate.

clear this compulsory paper in three chances.

The candidates will have to Non-appearing or absence in the examination of compulsory paper will be counted as a chance.

Unit. 1: The Multidisciplinary nature of environmental studies

Definition, scope and importance Relationship between Environment and resources: World food problems, 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 sources, use of alternate energy sources Case studies.

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.

3: Scosystems, 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 chains,...

Unit 5: Environmental Pollution and Control Measures

Causes, effects and control measures of

Air Pollution

Water Pollution

Soil Pollution

Marine Pollution Noise Pollution

Thermal Pollution.

Nuclear Hazards

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 6: 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 ...

gested Readings:-

Chauhan, Surendra Singh. 2001. Biodiversity, Biopiracy and Biopolitics: The Global Perspectives, Kalinga Publications, New Delhi.

Chauhan, Surendra Singh. 2004. Environmental Protection and Management: From Stockholm to Rio and After, Kalinga Publications, New Delhi

Diwan A.P. and Arora D.K.1995. Human Ecology Anmol Publication Pvt Ltd., New Delhi.

Dubey, R.M. 1992. Human Ecology and Environmental Education, Chaug Plications, Allahabad.

Goudie, Andrew The Human Impact

Husain Maxia. 1994 Human Geography, Rawat Publication, Jaipur.

Johnston, R.J.Ed. 1986 Dictionary of Human geography, National Publication, New Delhi.

Malik,S.L.and Bhattacharya D.K. 1986. Aspects of Human Ecology, Northern Book Center, New Delhi.

Mishra, R.P and Bhoo...

4. Elementary Computer Applications

Maximum Marks- 100 (Main University Examinations)

Theory Max. Marks -60

Practical Max. Marks-40

Each Candidate has to pass in Theory and Practical Examinations separately.

Question paper for Elementary Computer Applications, (Compulsory paper common for B.A. / B.Sc./ B.Com. Part-1) be so set that it has 120 multiple choice questions (Bilingual) of % marks each. The question paper will be of duration of 2 hours. The examinees will have to give their answers on OMR Sheet only to be provided by the University whose evaluation will be done based on OMR Scanning Technology. Further the practical examination for this paper will be of 40 marks and its duration will be of 2 hours.

Unit-I

Introduction to information technology...margins of worksheets for printing, Format the data in the worksheet globally or selective hing charts. Fahatice worksheets using charts multiple worksheets comesps

Unit IV

he Foternet History and Functions of the Internet. Working with Internet. Wich Browsers, Wor Arde Web. Unitorm Resource Locator and Domain Names. Uses of Internet, Search I sformation. Email, Chatting, Instant messenger services, News, Group, Teleconferencing, Vide onferencing. E-Commerce and M-Commerce

lanaye an E-mail Account, E-mail Address, configure E-mail Account. log to an E-mail. Recei

marl, Sending mails, sending files an attachments and Address Book. Downloading File

form filling. E-Services-E-Banking and E-Learning

Unit – V

ocial. Ethical and Legal Matters - Effects on the...

B.COM. PART-1 (PASS COURSE)

ABST PAPER-1

4. Corporate and Financial Accounting

TIME 3 hour

Max Marks-100

Min. Marks 36

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

Unit-1

Accounting principles, Conventions and Concept, General Introduction of Indian Accounting Standards AS-I 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 & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

Unit-III

Final Accounts of Companies including Managerial Remuneration. Disposal of P...

B.Com. Part (Pass Course)

Paper 11

Business Statistics

Time: 3 hours

Max. Marks 100

Min. Marks 36

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

Unit-1

Introduction of Statistics: Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & 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-11

Measures of Central Tendency Arithmetic Mean (Simple and W...

Paper 1-Business Laws

Time 3 hours

Max Marks 100

Min. Marks 36

Unit-1

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 Publishing Company, New Delhi.

3. Business Law: S. S. Gulshan, Excel Books, New Delhi.

4. Business Law: Nirmal Singh, Deep & Deep., Publication Pvt. Ltd., New Delhi.

5. Business Law: R.L. Nolakha, R.B.D. Jaipur.

5. Mercantile Law: N. M. Sharma, Shivam Book Depot, Jaipur

1. Business Law: Sharma, Arya, Gupta, Ajmer Books Company, Jaipur

. □□□□□□□□ □□□□□□□□ □□. □□. □□□□□□, □□□□□□ □□□ □□□□□□, □□□□□□

1. □□□□□□□□ □□□□□□□□ आरएल. □□□□□□, आर □□.□□., □□□□□□

Paper II-Entrepreneurship and Small Business Management

3 hours.

Max. Marks. 100

MinMarks 36

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: C.S.V. Muunshy Himalaya Publishing House Pvt. Ltd.
2. Developing Entrepreneurship: Pareek and Rao.
3. Entrepreneurship Development: Bhansali, HPBC
4. Fundamentals of Entrepreneurship: G.S. Sudha, RBD, Jaipur.

5. Fundamentals of Entrepreneurship and Small business management: Drevasant Desai, Himalaya Publishing House Pvt. Ltd.

5. Fundamental of Entrepreneurship: Dr. K.K. Patna, Himalaya Publishing House Pvt. Ltd.

7. Entrepreneurship Development: G.S. Sudha, RBD, Jaipur.

3. A Practical Guide to Industrial Entrepreneurship: S. B. Srivastava, Sultan Chand and Sons.

Apractical Guide to Industrial Entrepreneurship: Rajpurohit, Vyas and Sharma, Ajmer Book Company, Jaipur.Del

3. B.COM PART-I

Paper I: Business Economics

Time: 3 hours.

Max. Marks: 100

Min. Marks: 36

Unit-1

Introduction to Business Economics Definition, Meaning, Nature and scope of Business Economics, Business Economics and Economic Theory, Business Economics and Decision Sciences- The Nature & process of Business Decision Making. The type of Business decision; Market Coordination V/s Business Coordination

Unit-11

Consumer Behaviour 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

Producti...

Books Recommended :

1. B.P. Gupta Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur 6 Agarwal and Agarwal Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot, Jaipur.
2. CM Chaudhary: Business Economics
3. M. D. Agarwal and Som Deo: Business Economics, Ramesh Book Depot, Jaipur
4. Satish Munjal: Managerial Economics, RPH, Parnami Mandir, Jaipur.

PAPER-II

Indian Banking and Financial System

Time: 3 hours.

Max. Marks: 100

Min. Marks: 36

Unit-1 Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and 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 and Special

Unit-III Negotiable Instruments Cheques, Bills of Exchange and promissory notes.

A study of Banking regulations 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 and 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 & Company 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, MY Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole LM Financial Markets and Institutions, Tata McGraw Hill, Delhi
7. JK Tandon And T.N. Mathur Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta: Banking and Finance, Ramesh Book Denot, Jaipur

B.Com - 2nd Year

Sr. No.	Subject Name	Subject Code	Subject Type	Credit Point	Tot. Max Marks	Int. Min Marks	Int. Max Marks	Ext. Min Marks	Ext. Max Marks	Teach Hours
1	Accounting & Business Statistics -I	BCOM 205	Theoretical	6	100	0	0	36	100	6
2	Accounting & Business Statistics -II	BCOM 206	Theoretical	6	100	0	0	36	100	6
3	Business Administration-I	BCOM 207	Theoretical	6	100	0	0	36	100	6
4	Business Administration-II	BCOM 208	Theoretical	6	100	0	0	36	100	6
5	Economics Administration & Financial Management-I	BCOM 209	Theoretical	6	100	0	0	36	100	6
6	Economics Administration & Financial Management-II	BCOM 210	Theoretical	6	100	0	0	36	100	6
				36	600	0	0	216	600	36

B.COM PART-II (PASS COURSE)

Paper-1

INCOME TAX 2018

TIME: 3 hour

Max Marks-100

Min. Marks 36

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

UNIT-I

Introduction of Income Tax including Residential States.

UNIT-II

Income from salary, Income from house property.

UNIT-III

Income from Business and Profession, Income from Capital Gain and Income from Other Sources.

UNIT-IV

Clubbing Set off and carry forward of losses and Deduction from Gross Total Income. Assessment of individual.

UNIT-V

Assessment of Hindu Undivided Family Firms(Including Limited Liability Partnership Firms)

Advance payment of tax, TDS, Tax procedure of ASSESSMENT.

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

Books Recommended:

1. Singhania V.k.: A Students Guide to income Tax
2. Aahuja and Gupta: Directs Taxes.
3. S.Sundaram Law and Practice of Income Tax in India

B.Com. Part II (Pass Course) 2018

Paper II

Cost Accountancy

Time : 3 Hours

Max Marks. 100

Min Marks. 36

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

UNIT- I

Introduction Meaning and definition of cost, cost centre, costing, cost accounting and cost accounting. 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 in labour turnover and treatment of idle time and overtime. Overhead Meaning, Collection, Classification, Allocation. Apportionment, and Absorption of Overhead.

Unit-III

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

Unit-IV

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

Unit- V

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

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than
12 digits, functions and 2 memories and should be non-erase and non-storing

Books recommended:

- 1) Saxena, and Vashishth : Cost Accountancy
- 2) B. B. Bhar - Cost Accounting
- 3) Agarwal and Chaudhary : Cost Accounting (Volume I & II)

B.COM. Part II (Pass Course)
Paper I Company Law and Secretarial Practice

Unit I

Meaning, Characteristics of a Company, Lifting of Corporate Veil, types of Company, Privileges of a Private Company.

Unit II

Formation of a Company, Functions and Duties of Promoters, Memorandum of Association Contents and Alterations, Articles of Association.

Unit III

Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividend.

Unit IV

Directors- Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, wholetime Director.

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

Unit V

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

Note: All Provisions as per companies Act, 2013.

Books Recommended:

- 1 . आर सी अपताल एवं एन एस. कोठारी : कम्पनी अभिनिवन एवं राचितीग पद्धती
- 2 . एसएन गुना एवं साकम्पती अधिनियम एवं सचिगीय पद्धति
3. SA Starlekar: 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

B.COM. Part IInd (Pass Course)
Paper II Management

Unit I

Management: Concept, Nature, Principles, Process, Importance and Schools of Management Thought; MBD; Planning Importance, Process and Components; Decision Making Process, Types and Techniques.

Unit II-

Organisation-Goals, Structure, Importance, Process Principles: Theories of and Organisation; Environment and organisation; Formal and Informal Organisation; organisational Change and Development; Authority and Responsibility; Power and Authority; Sources of Authority; Delegation of Authority; Centralisation and Decentralisation; Span of Control.

Unit III-

Communication-Significance, Channels, Types, Process, Barriers and Remedies: Co-ordination and Co-operation; Co-ordination as an essence of management; Principles and Techniques of co-ordination; Obstacles in co-ordination; Direction-Essentials of effective co-ordination; Direction-Concept, Importance and Principles.

Unit IV-

Leadership-Functions, Qualities, Styles and Theories; Motivation-Importance, Types, Process and Techniques; Theories of Motivation (Maslow, Herzberg, McGregor); Sound Motivation System.

Unit V-

Control-Nature. Process, Techniques and Essentials of Effective control; Business Process Re-engineering; TOM, ST sigma.

Books Recommended:

1. B. S. Mathur: Principles of Management (1978)
2. Satya Saran Chatterjee Introduction of Management
3. Mritunjoy Banerjee: Business Administration.
4. Richard, Hatman Tuwence P. Hogan and John Whojipan: Modern Business Administration
5. S. Sartekar: Business Management.
6. Koontz O'Donnel: Essentials of Management
- 7 जे.पी. सिंगल प्रबंध अजमेरा बुक कम्पनी जयपुर
8. P. Subba Rao: Management-Theory and Prachos, HP.

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

Time: 3 hours.
Min. Marks: 36

Max. Marks: 100

Unit-I Economic Environment Meaning, factors affecting Economic Environment, Basic features of Indian Economy. Rajasthan Economy an Overview: Population, Arca, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources, occupational Structure and Human Resource Development; Carrent Environmental Issues.

Unit-II Planning in Rajasthan, Rajasthan Budget, Rural Development schemes- Evaluation & Impact of Development programmes; Human development Index; Problems of Rajasthan Economy Poverty and Unemployment, Panchayati Raj Institutions.

Unit- III Agriculture Agriculture policy of Rajasthan, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance, Agriculture Insurance, Agriculture productivity, Commercialisation of Agriculture, minimum support price, demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.

Unit-IV Infrastructure Development in Rajasthan: Road, Energy, Water Transport, social Infrastructure-Education, Heath. Tourism Development in Rajasthan- Challenges and Prospects, Main Tourist places in Rajasthan, Socio-Economic Impact of Tourism.

Unit-V Industrial Development in Rajasthan Industrial Policy, Role of cottage and Small industries in Rajasthan, Credit flow to Industrial Sector. Rural Finance- Concepts, need and importance, Main source of Rural Finance in Rajasthan, Problems and Prospects of Rural Finance.

Books Recommended:

- 1 . कहदता एवं सुन्वरन भारतीय अर्थव्यवस्था
- 2 . ए.एन अपबाल भारतीय अर्थव्यवस्था
- 3.Rudra Dutt and Sundaram: Indian Economy
- 4 . बी एज ओझा राजस्थान की अर्थव्यवधा
- 5.Mishra and Puri Indian Economy
- 6.Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan.

PAPER - II

Elements of Financial Management

Time: 3 hours.

Max. Marks: 100

Min. Marks: 36

Unit-I Meaning, Scope, Importance and Limitations of Financial Management, Tasks and Responsibilities of a Modern Finance Manager. Financial Analysis: Financial Statements Income Statement and Balance-sheet. Techniques of Financial Analysis.

Unit-II Ratio Analysis, Liquidity, Activity, Profitability and Leverage Ratios. Fund Flow analysis: Changes in working capital, sources and uses of fund Cash flow analysis: sources and uses of cash. Cash flow statement as per AS(Accounting Standard)-3.

Unit-III An Introduction of Financial Planning and Forecasting. Break-even Analysis. Sources of Short-term and Long-term Finance. Equity v/s Debt.

Unit-IV Working Capital Management-Concept and Significance. Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits. Management of Cash and Marketable Securities.

Unit-V Receivables and Inventory Management. Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty. Dividend Policy.

Books Recommended:

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

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

B.Com - 3rd Year										
Sr. No.	Subject Name	Subject Code	Subject Type	Credit Point	Tot. Max Marks	Int. Min Marks	Int. Max Marks	Ext. Min Marks	Ext. Max Marks	Teach Hours
1	Accounting & Business Statistics -I	BCOM 305	Theoretical	6	100	0	0	36	100	6
2	Accounting & Business Statistics - II	BCOM 306	Theoretical	6	100	0	0	36	100	6
3	Business Administration-I	BCOM 307	Theoretical	6	100	0	0	36	100	6
4	Business Administration-II	BCOM 308	Theoretical	6	100	0	0	36	100	6
5	Economics Administration & Financial Management-I	BCOM 309	Theoretical	6	100	0	0	36	100	6
6	Economics Administration & Financial Management-II	BCOM 310	Theoretical	6	100	0	0	36	100	6
				36	600	0	0	216	600	36

B.Com. Part III (Pass Course)

Paper 1

Auditing and Management Accounting

Time: 3 hours.

Max. Marks, 100

Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all i 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, Type 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.H.S. Khandelwal: Auditing
- 2 .R.Sharina: Aulting
3. Batty J.: Management Accountancy.
4. Manmohan & Goyal Principles of Management Accounting
5. Jain and Khandelwal Auditing and Management Accounting right
6. Maheshwari S.N: Månngement Accounting and Financial Control
7. MR Agarwal Management Accounting

B.Com. Part III (Pass Course)
Optional Paper III
Advanced Business Statistics

Time: 3 hours.

Max. Marks. 100

Min. Marks 36

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

Unit -I

Analysis of time series: Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, Multiple correlation and regression.

Unit - II

Theory of probability: Elementary problems based on permutations and combinations, additive and multiplicative rules. Bays Theorium:

Unit-III

Theoretical Frequency Distributions: Binomial, Poisson and Normal distribution, Moments & Kurthosis

Unit-IV

Sampling: Meaning. Sample of attributes and variables, Test of significance, large samples and small samples, t-test, and chi-square test.

Unit -V

Analysis of variance: One way and two way classifications, design of experiments. Statistical quality control.

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. Mathur, Khandetwal, Gupta: Dusincas Statistics
2. Kailash Nath Nagar: Business Statistics
- 3 SP. Gupta-Statistical Metliods
4. Sancheti & Kapoor - Statistical Methods

B.Com Part III-2018
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, Importance. Product Modern Concept, scope and 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 IIIrd Optional Paper 5. Organizational Behaviour

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 Satisfaction. Job

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.

B. COM PART - III

PAPER-I

Rural Development and Cooperation

Time: 3 hours.

Max. Marks: 100

Min. Marks: 36

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 Constitutional Amendment. Salient Features of Rajasthan Panchayati Raj Act., 1994. Rural Infrastructure Development Rural Roads, Rural Markets, Electrifications, Water Supply, Education and health.

Unit-III Rural Development Programmes: Critical study of Rural Development Schemes: Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Main features and achievement of these schemes.

Unit-IV Programmes related to Tribal Welfare, 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 नामपुर सहकारिता
5. वीपी तुला सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda The Theory of Co-operation.

PAPER-11 (1)
Business Budgeting

Time: 3 hours.

Max. Marks: 100

Min. Marks: 36

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 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 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 सुरीलिया व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. व्यावसायिक बजटन

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