

**Syllabus and Course Scheme**  
**Academic year 2023-24**



**B.Com. (Hons.)**  
**Exam – 2024**

**UNIVERSITY OF KOTA**  
**MBS Marg, Swami Vivekanand Nagar,**  
**Kota - 324 005, Rajasthan, India**  
**Website: uok.ac.in**

# **B.Com. (Hons.) Exam 2024**

## **Scheme of the Course**

**Admission Guideline:** Only those candidates who secured 48 percent marks as aggregate in qualifying examination will be eligible for seeking admission in the course of study. However, for determining merit for the admission, rules of the Government of Rajasthan will be followed.

The course of study for the examination shall extend over a period of three years as an integrated course. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers. For each paper there will be two components:

- (i) Practical – Home assignment 10 marks and viva voce 10 marks (to be evaluated and conducted by external evaluator along with internal examiner. The external examiner will be appointed by the university.).
- (ii) Theory – (It will be conducted on annual basis and will be of 80 marks). An examinee is expected to avail passing marks i.e. 40 percent separately in practical as well as theory examinations. The subjects and papers for the examination are given as under:

## **B.COM. (HONS.) Pt-II Exam**

### **Accountancy & Business Statistics**

#### **Paper I : Taxation Law and Practice**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

#### **Unit-I**

Income Tax Law and Practice: Definition, different types of assesses, basis of charge and residential status of assesses, Computation of taxable income under the heads; Salaries and Income from House property.

#### **Unit-II**

Computation of Taxable income under the heads : Business and profession including depreciation, capital gains and other source. Set off and carry forward of losses, exemptions, deductions from gross total income, clubbing and aggregate of income.

#### **Unit-III**

Assessment of individual and computation of tax, Assessment of Hindu undivided family and computation of its tax liability.

#### **Unit-IV**

Assessment of firm and Association of persons and computation of its tax liability.

#### **Unit-V**

Assessment procedure, Collection, recovery and refunds of tax.

#### **Books Recommended :**

1. Singhanian, V.K. : Direct Tax Laws.
2. Mehrotra, H.C. : Law and Practice of Income Tax.
3. Palkhiwala, N.A.: Law and Practice of Income Tax.
4. Bangur Yogendra : Indirect Taxes.
5. Patel, Choudhary : Income Tax (Choudhary Prakashan, Jaipur)
6. Patel, Choudhary : Wealth Tax (Choudhary Prakashan, Jaipur)

#### **Paper II : Advanced Cost Accounting**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

**Introduction:** Meaning and definition of cost, costing, cost accounting and cost Accountancy. Nature, objects, significance, advantages and limitations of cost accounting. Methods and Techniques of costing, Pre-requisite of cost accounting system. Procedure to installation of cost accounting system. Financial accounting and cost accounting- Similarities and dissimilarities. Elements of cost.

**Direct Material :** Procedure of purchase, storing and issue of materials and stores. Economic order quantity and determination of various levels of inventory. Methods of pricing the issue of material, inventory control techniques and accounting treatment of material losses.

**Direct Labour :** Direct labour cost and its control, time keeping and time booking, methods of wage payment, individual and group bonus plans, treatment of idle time. Incentive Plans.

**Overhead :** Allocation, apportionment and absorption of overhead, treatment and disposition of under and over recovery, control of administration, selling and distribution overhead.

### **Unit-II**

Unit costing, operating costing, contract costing Job and Batch Costing, process costing (including valuation of work in progress.

### **Unit-III**

Standard costing: Meaning, significance, limitation. Types of standards and variances pertaining to Material, Labour, Overhead and Sales.

**Budgeting and Budgeting Control :** Meaning, objectives and limitations, Budget period, preparation of functional Budgets : Sales Budget, Production Budget, Material Budget, Cash Budget, Flexible Budget, Master Budget etc..

### **Unit-IV**

**Marginal Costing :** Basic concepts, break-even analysis and cost volume profit analysis, breakeven charts, Application of Marginal costing in determination of product mix with only two product, make or buy decision, Export decision, differential cost analysis, stock valuation under marginal costing versus absorption costing techniques.

### **Unit-V**

Transfer pricing, Target costing, Life cycle costing, Kaizen costing system, cost reduction and value analysis, mathematical and statistical application in cost control.

### **Books Recommended :**

1. Bhai, B.K. – Cost Accounting (Academic Publishers, Kolkata)
2. Benerjee, B. : Cost Accounting (World Press, Kolkata)
3. Jain & Narang : Advanced cost Accountign (Kalyani Publishers, New Delhi)
4. Jain, Khandelwal, Pareek : Cost Accounting (Ajmera Book Co., Jaipur)
5. Kawahar Lal Cost Accounting (Tata Mcgraw Hill, Delhi)

6. Maheshwari, Mittal : Lagat Lekhankan (Mahaveer Prakashan, Delhi)
7. Oswal, Maheshwari, Punjabi, Jain, Tiwari - : Cost Accounting (Ramesh Book Depot, Jaipur)
8. Saxena, V.K. and Vashisht , C.D. : Advanced Cost and Management Accounting (Sultan Chand & Sons, New Delhi)
9. Surolia, Agarwal, Mehendiratta, Gupta, Sharma : Cost Accounting (Shivam Book House (P) Ltd., Jaipur)
10. Maheshwari, S.N. : Cost Accounting (Sultan Chand, Delhi)
11. Arora, M.N. : Cost Accounting (Vikas Publishing, Delhi)

### **(A.B.S.T.)Optional Paper : Management Accounting**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

- Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10
- Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40
- Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

#### **Unit-I**

Introduction : Meaning of Management accounting, organization, functions, scope and limitations of management accounting. Responsibilities, qualities and role of management accountant in the present day economy.

Financial statements and techniques of financial analysis : Comparative statement, common size statement analysis, Trend analysis, ratio analysis.

Limitations of Financial statement analysis.

#### **Unit-II**

Cash flow statement Value Added statement.

#### **Unit-III**

Concept of Capital and Capitalisation: Meaning and classification of Capital, Capitalisation, Over Capitalisation, Under Capitalisation. Decisions of Capital Structure: Trading on Equity, Capital Gearing, Capital Structure Ratios : Debt-Equity Ratio, Long Term Debt Capitalisation Ratio, Proprietary Ratio, Gearing Ratio, Debt service Ratio. Ascertainment of working capital requirement. Concept and calculation of return on capital employed. Security and Exchange Board of India, Demate Account.

#### **Unit-IV**

Cost volume –Profit or Break-even Analysis :Meaning, objective, assumptions and methods of cost volume – profit or break even analysis. Algebraic and chart technique : Break even chart and profit volume-chart, Uses and its interpretation also. Cash Budgeting, Zero base budgeting and performance budgeting. Management information system.

#### **Unit-V**

Decision Making : Investment decisions : Payback period method, Average Rate of return method, Net present value method, profitability index, Internal rate of return method.

Decision Accounting : Managerial or operation, Decisions, Decisions about profitability and sales. Responsibility accounting.

**Books Recommended :**

1. Hingorani, Ramnathan and Gremal : Management Accounting.
2. Manmohan, Goyal : Management Accounting
3. S.P. Gupta : Management Accounting
4. J. M. Pandey : Management Accounting
5. Agarwal and Agarwal : Management Accounting
6. M.R. Agarwal : Management Accounting
7. Anthony, R.N. : Management Accounting

**B.COM. (HONS.) Pt-III**

**Accountancy & Business Statistics**

**Paper I : Operations Research**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

**Unit-I**

Definition and concepts of Operations Research, Techniques of operations Research, phases in operation research.

Linear Programming – Introduction, problem formulation, graphical and simplex methods of solving linear programming problems. Primal and Dual relationship, Applications of Linear programming.

**Unit-II**

Transportation and Assignment problems. Input / output analysis.

**Unit-III**

Game Theory – methods and techniques. Replacement theory.

**Unit-IV**

Queueing theory, Decision theory

**Unit-V**

PERT, CPM – probability consideration and crashing. Work study, time study and motion study.

**Books Recommended :**

1. Gupta and Gupta : Operations Research
2. N.P. Agarwal and Sonia Agarwal : Quantitative Techniques for Management
3. C. R. Kothari : Quantitative Techniques

**Paper II : Functional Accounting**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30**Unit-I**

Accounting standards : Ind As and IFRS introduction.

Insurance Claims – Loss of stock, consequential- loss insurance and comprehensive insurance.

**Unit-II**

Departmental Accounts

Branch Accounts (including foreign branches)

**Unit-III**

Investment accounts

Accounts of Banking Companies

**Unit-IV**

Accounts of Insurance Companies

Hire purchase accounts

Instalment payment system.

**Unit-V**

Network of holding and subsidiary companies under the Companies Act 2013. Preparation of consolidated Balance Sheet and Profit &amp; Loss accounts.

**Books Recommended :**

1. Sharma, Goyal & Jain : Financial Accounting (Hindi & English)
2. Agarwal, Sharma & Jain : Management Accounting (Hindi & English)
3. Jain, Khandelwal & Pareek : Higher Accounting (Hindi & English)
4. Sahgal & Sahgal : Advanced Accounting Vol I & II.

**(A.B.S.T.)Optional Paper : Tax Planning**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

- Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10
- Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40
- Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Basic framework of direct taxes in India, Interrelation between different direct taxes. Concept and significance of tax planning. Problem of tax planning. Recognised methods of tax planning for salaries.

### **Unit-II**

Problems of Tax planning in context of administrative legislation. Depreciation and Tea, Coffee and Rubber development account Deductible and Non-deductible expenses. Tax planning for the income relating to Business and profession.

### **Unit-III**

Tax incentives for Industrial growth. Tax holidays and other reliefs and rebate for industry. Tax planning for capital gains.

### **Unit-IV**

Concept of Tax – Evasion and Tax avoidance. Difference between tax planning, tax evasion and tax avoidance. Anti avoidance provisions- diversion of income. Set off and carry forward of losses.

### **Unit-V**

Impact of direct taxes on economic growth. Different concepts of income Tax planning relating to amalgamation and merger of companies. Tax considerations in respect of managerial decisions like make or buy, own or lease, drop or continue, sale in domestic market or exports, repair or replacement decisions.

#### **Books Recommended :**

- |    |                                 |   |                        |
|----|---------------------------------|---|------------------------|
| 1. | Agrawal, Sharma & Shah          | : | Tax Planning           |
| 2. | Patel, Chaudhary, Sharma & Jain | : | Tax Planning           |
| 3. | Lakhotia R.N.                   | : | Corporate Tax Planning |



# **B.COM. (HONS.) Pt-II**

## **Economic Administration & Financial Management**

### **Paper I : Business Environment**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

- Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10
- Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40
- Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

#### **Unit-I**

Conceptual Framework of Business Environment : Concept, nature and significance of business environment. Elements of business environment- Internal and external changing dimensions of business environment of national and global level.

#### **Unit – II**

Economic Environment of Business : Meaning and components of economic environment. Economic Systems and business environment. Economic fluctuations and their impact on business environment. Emerging structure of Indian Economy. Economic reforms in India – The policy of Liberalization, Privatization and Globalisation (LPG) and its impact on Indian Economy.  
Industrial sickness in India.

#### **UNIT- III**

Socio-Cultural Environment of Business : Meaning and critical elements of Socio-cultural environment. Impact of Socio- cultural environment on Business. Business Ethics and morality. Social responsibility of business. Middle class and consumerism in India.

#### **UNIT- IV**

Political and Legal Environment of Business : Meaning and main elements of political environment.

Govt. and Business - Various role of Govt. in business, present monetary policy, Fiscal policy, EXIM policy and Industrial Policy of Govt. of India.

Meaning and critical elements of legal environment. Legal environment in India – main provisions of Consumer’s Protection Act, 1986, MRTP Act, 1969, FEMA, 2000. Role and functions of SEBI.

## **UNIT- V**

International and Technological Environment of Business :Elementary study of International Economic Environment. Foreign direct investment (FDI) in foreign collaborations in India after 1991 – trends and policies.

Multi- National Corporation (MNCs) – meaning, role, merits and demerits.

Technological environment in India – critical issues and policies.

### **References :**

1. Adhikary, M: Economic Environment of Business, Sultan Ch- & Sons, New Delhi
2. Aswathappa, K,: Elements of Business Environment, Himalaya Publishing House, Mumbai
3. Cherunilam, Francis : Business Environment, Himalaya Publishing House, Mumbai
4. Raj Agarwal & Parag Diwan : Business Environment, Excel Books, New Delhi
5. Sengupta, N.K.: Govt. and Business in India, Vikas Publications, New Delhi
6. Govt. of India : Economic survey of various years.

## **Paper II : Financial Management**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Financial Management : Meaning, nature and scope of financial management.

Financial Goal: Profit Vs wealth maximization, importance and limitations of financial management.

Finance Functions :Investment, financing and dividend decisions.

Leverage :Meaning of leverage, operating financial and combined leverage. Significance of leverages.

### **Unit-II**

Financial Analysis : Financial statements – Income statement and Balance Sheet. Techniques of financial analysis, Ratio analysis – liquidity, activity, profitability, capital structure and other ratios.

Financial planning and forecasting.

### **Unit-III**

Fund Flow and cash analysis : Sources and uses of funds, preparation of statement of changes in working capital and statement of sources and uses of funds. Preparation of cash flow statement.

### **Unit-IV**

Working Capital : Concept of working capital, determinants and estimation of working capital.

Management of working capital components – cash management, inventory management and receivables management.

Cost -volume -profit analysis.

### **Unit-V**

Capital Budgeting : Investment evaluation criteria – payback period, accounting rate of return, net present value, profitability index, internal rate of return.

Risk analysis in capital budgeting.

Cost of capital – concept and significance of cost of capital, calculation of cost of debt, equity share capital, preference share capital and retained earnings.

Weighted cost of capital.

Management of income and dividend policy.

### **References :**

1. Dr. R.S. Kulshrestha : Nigmo ka vitya prabandh
2. Prasanna Chandra : Financial Management
3. Khan & Jain : Financial Management

4. Kucchal S.C. : Corporate Financial Management
5. Agarwal, Agarwal, Sharma, Goyal, Gupta : Financial Management
6. M.R. Agarwal : Financial Management

**(E.A.F.M.) Optional Paper : Export Documentation,**  
**Procedures & Practices**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

- Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10
- Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40
- Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

**Unit-I**

Meaning and importance of International Trade. Difference between inter-regional and International Trade. Need and importance of exports in an economy. Major export items from India after launching of economic reforms in India (1991). Main markets of India's exports. Methods of export promotion and sources of information about the foreign markets.

**Unit- II**

Critical examination of recent EXIM-policy of India. Nature and format of export contract. Difference between local sales contract and export contracts. general conditions of export contracts. Special type of contracts. Frustration of contracts and methods of dispute settlement. terminology used in international contracts – Incoterms.

**Unit- III**

Export documentation – Need and importance, commercial, legal and incentive perspective. Kinds and functions of documents – commercial documents and legal documents. Documents for claiming export incentives and procedures of claims for different export incentives. Simplified export documents – Aligned documentation system. Procedure related to export order. Role of clearing and forwarding agents.

**Unit- IV**

Export Finance : Methods of payments- Documentary credit, different types of letter of credits, documents attached with letter of credits, documents against payments and acceptance.

Export Finance : Pre-shipment and post shipment finance. Export under different payments, role and functions of EXIM Bank of India. New developments in export financing.

Export credit insurance – Need and importance. ECGC of India – Fundamental principles and different policies.

Exchange Control regulation – objects and statutory basis. Foreign Exchange Regulation concerning exports. Blanket foreign exchange permit. Identification of measurement of

foreign exchange risks. Methods of mitigating foreign exchange risks. Different type of foreign exchange risks.

### Unit- V

Institutional Framework for Export Promotion in India. Export Promotion in India – Need, Importance, Measures and policy of export promotion. Export oriented units / special economic zones. Export trading Houses.

Shipment of Goods : Shipping Services- Linear and tramp, Conference and chartering practices, Air freightly. Quality control and pre shipment inspection – Legal and Commercial diomensions. Nature of shipping goods insurance policy and types of policies. Types of risks and losses.

Insurance Claims – documents for claims and responsibilities of the insured. Shipment of export goods and its different stages and formalities.

### References :

1. M. I. Mahajan: Foreign Trade- Policy Procedures and Documentation, Snow white Publication, Mumbai
2. Rajagopal : Export Management
3. Varshney & Bhattacharya : Export Management
4. Nabhi's : India's Exports
5. Nabhi's : India's Exports
6. Vaish & Singh : International Trade
7. Mithani, D.M.: International Trade, Himalaya Publishing House, Mumbai.

## B.COM. (HONS.) Pt-III

### Economic Administration & Financial Management

#### Paper I: International Business & Finance

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

## Unit-I

International Business : Concept, Nature, Scope, Goals, Importance and Problems of International Business. Difference between Domestic business and International business. Frame work for analyzing international business environment. International Economic Environment – World Economic and trading situation. Recent developments in International Business – Ecological issues, social aspects, It and international business.

## Unit-II

International Finance & Foreign Exchange : Importance and role of international finance. International Financial Environment, Innovations in international financial instrument. Foreign Exchange, Foreign exchange market, cash and spot exchange market, Exchange rate quotes. Factors affecting exchange rates, spot rates, Forwarded exchange rates, Exchange rate arrangements in India, An overview of FEMA.

## Unit-III

Multinational Finance Management Financial Decisions: Complexities and issues in managing financial functions in an International firm.

Multinational working Capital Management : Cash, receivable and inventory, Management of short term overseas financing sources.

Foreign Investment Financial Decisions : Capital budgeting for multinational corporation. International financing sources and financial structure, cost of capital for overseas investment.

## Unit-IV

Balance of payments and international linkages : Concept, its components, importance, causes of disequilibrium and measures for correction. Difference between Balance of Payment and Balance of Trade. International indebtedness, capital account convertibility –Pros and cons, Innovations in International financial Instrument.

## Unit-V

International Financial Institutions and Agreements : International Monetary Fund, The problem of international liquidity and SDRs. World Bank (IBRD), IDA, IFC UNCTAD, WTO. International Commodity agreements. Regional Economic co-operation – types and rationale of regional economic groups. EU, NAFTA, ASEAN, SAFTA and other groupings.

### Suggested Readings :

1. Subbarao, P. : International Business, Himalaya Publishing House, New Delhi
2. Jain, P.C. : International Business, RBD, Jaipur
3. Adhikari, Monab : Global Business Management, Macmillan, New Delhi
4. Black and Sundram : International Business Environment Prentice Hall of India, New Delhi.
5. Sodersten, B.O. : International Economics Macmillan, London.
6. Tayeb, Monis H : The Global Business Environment – An Introduction, Safe Publication, New Delhi
7. Jhingan, M.L. : International Economics, Vrinda Publications (P) Ltd., Delhi
8. Avadhani, V.A. : International Finance- Theory & Practice, Himalaya Publishing Company, New Delhi
9. Buckley, Adrian : Multinational Finance, Prentice Hall of India, New Delhi
10. Henning, Piggot & Scott: International Financial Management, McGraw Hill, Int. ed. New York
11. Shaprio, A.C. : Multinational Financial Management, Prentice Hall of India, New Delhi
12. Agarwal, O.P. : International Financial Management, Himalaya Publishing House, New Delhi

13. Machirajan, H.R. : International Financial Management, Himalaya Publishing House, New Delhi
14. Avadhani, V.A. : International Financial Management, Himalaya Publishing House, New Delhi

## **Paper II: Rural Development**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Concept and significance of Rural Development, Strategy of Rural Development. Rural Development Agencies, Democratic Decentralisation and Panchayati Raj. District level, Block level, village level, administration for Rural Development.

### **Unit-II**

Rural Infrastructure Development- Roads, Market, Electrification, Water Supply, Education and Health. Role of NGOs in rural development. Programme related to tribal welfare, Drought and Desert Development, Forest conservation, Women and child development.

### **Unit-III**

Rural Development Programme – NAREGA, IRDP, Khadi and village Industries. Commission. DRDA (District Rural Development Agencies) SGSY (Swaran Jayanti Gram Swarojgar Yojna)

Main features and achievements of these schemes.

### **Unit-IV**

Land Reforms – Abolition of intermediaries, Tenancy system, land holding and ceiling, Land fragmentation and consolidation. Agriculture price determination. Problem of agriculture marketing in India. Rural marketing.

### **Unit-V**

Rural development and sources funds- NABARD, Regional Rural Banks, Commercial Banks, Cooperative Credit Societies, Causes and remedies of rural backwardness. Strategy of rural development during five year plans .

### **References :**

1. Swami Gupta : Rural development and cooperation
2. माथुर, बी. एस. : ग्रामीण अर्थव्यवस्था
3. Mell, C.D. : Rural Economics
4. अग्रवाल, गुप्ता : सहकारी चिंतन एवं ग्रामीण विकास
5. K.K. Singh : Dimension of Rural Development

# **(E.A.F.M.)Optional Paper: Public Finance & Policy**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

## **Unit-I**

Meaning and Scope of Public Finance : Meaning, The scope and Importance of Public Finance – Function of the State Comparison of Public and Private Finance. Principles of public finance to maximum Social Advantage.

## **Unit-II**

Public expenditure, reasons for the growth of public expenditure. Role of state and objects of public finance. Principle and canons of public expenditure. Effect of public expenditure on economic development and growth.

## **Unit-III**

Sources of Public Revenue – Tax, commercial revenues and administrative revenues, characteristics of a Goods tax system. Taxable capacity. Kind of Taxes and effects of Taxation. Value added Tax (VAT).

## **Unit-IV**

Fiscal policy and economic stability. Fiscal policy for full employment and economic growth. Deficit financing, union state financial relation in India, finance commission recommendations of finance commission.

## **Unit-V**

Theory of public debt – meaning, objects, causes of borrowing, classification of public debt., effects of public debt depends. Foreign loans. Growth of external public debt.

Local finance / union / state / parliamentary control of public expenditure.

### **Suggested Readings :**

1. Dr. Singhai, G.C. : Money & Public Finance, Sahitya bhawan, Agra
2. Singh, Gupta : Money, Banking & Credit, Ramesh Book Depoy, Jaipur
3. Dr. Panth. J.C. : Public Finance, Agra
4. Vashisth, Swami & Gupta : Money & Revenue, RBD, Jaipur
5. Ojha, B. L. : Money, Banking & Revenue, Adarsh Prakashan, Jaipur



# **Business Administration-Pt-II**

## **Paper I : Corporate Law**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Introduction : Concept of lifting up corporate veil; types of companies; Association not for profit; Illegal Association.

### **Unit-II**

Formation of company; Promoters – their legal position; Pre-incorporation contract; Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management; Prospectus.

### **Unit-III**

Share Capital – Issue, Allotment and forfeiture of share, Demat of share, Transmission of shares; Members and shareholder – their rights and duties; Convening and conduct of shareholders meetings; Dividend and Issue of Bonus shares.

### **Unit-IV**

Management – Appointment of Directors and their dis-qualifications for appointment; Legal position; Powers and duties; Disclosures of Interest; Removal of Directors, Board Meetings; Other Managerial Personnel and Remuneration; Investigations.

### **Unit-V**

Winding up- Procedure and Modes of Winding up; Emerging Issues in Company Law; Corporate Governance – Concept, Relevance and Provisions under listing Agreement.

### **Suggested Readings :**

1. Dr. S. Kammal & V.S. Sawrirajan, “Company Law Procedure”, Taxman’s Allied Services (P) Ltd., New Delhi.
2. Dr. G. K. Kapoor, “Corporate Laws and Secretarial Practice”, Premier Book Company, New Delhi,
3. V.S. Dabey, ‘ Students Guide to Corporate Laws”, Taxman’s Allied Services (P) Ltd., New Delhi,
4. ‘Bharat’s Companies Act”, Bharat Law House, New Delhi,
5. “Manual of Companies Act, Corporate Laws & SEBI Guide lines”, Bharat Law House, New Delhi,

## **Paper II : Organisation Behaviour**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Introduction to organization behaviour : Concept, nature and scope, role and importance of organization behaviour challenges in organization behaviour.

Individual behaviour : Concept, determinants or fundamentals of individual behaviour.

### **Unit-II**

Understanding and managing individual behaviour personality: concept, personality traits and its determinants, personality dimensions.

Learning : Concept, process and theories of learning perception: Meaning, factors influencing perception, perceptual process and developing perceptual skills.

### **Unit-III**

Values : Concept, importance, types and factors in value formation.

Attitude : concept, types, factors in attitude formation, Methods of attitude change.

### **Unit-IV**

Motivation : Concept, need and importance, types and theories of motivation – Maslow's need hierarchy theory, Herzberg's two factor theory, William Ouchi's Z Theory 'McClelland's Achievement theory.

Job Satisfaction : Meaning, Determinants of job satisfaction, effects of job satisfaction.

### **Unit-V**

Group Dynamics : Concept of group, feature, types, reasons for formation of groups, stages of group formation, Group decision making.

Stress : Meaning, reasons of stress and its consequences and methods of coping with stress.

### **Reference / Text Books :**

1. Fred Luthans : "Organisational Behaviour, McGraw Hill, New York.
2. Stephen P. Robbins: "Organisational Behaviour: Concepts, controversies and applications", Prentice Hall, New Delhi
3. L. M. Prasad : " Organisationsal Behaviour", Sultan Chand & Sons, New Delhi
4. M.N. Mishra : "Organisationsal Behaviour", Vikas Publishing House Pvt. Ltd., New Delhi.
5. J.S. Chandan : "Organisationsal Behaviour", Vikas Publishing House Pvt. Ltd., New Delhi.
6. G.S. Sudha : "Organisationsal Behaviour", Malik & Company, Jaipur.

## **(B.A.D.M.) Optional Paper : E-Commerce**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

**Introduction to E-Commerce :** Meaning and concept, Electronic Versus traditional Commerce, Media convergence, E-Commerce and e-business, channels or e-commerce, Business applications of e-commerce, Need for e-commerce, e-commerce as an electronic tradings,

### **Unit-II**

**Internet concepts and Technologies :** Concept and evolution of internet, web technologies, client server concept, Hypertext information to network, benefit of hypertext, URLs, HTTP, HTML, forms and CGI gateway services, Business models of E-commerce and infrastructure.

### **Unit-III**

**Business to Consumer E-Commerce :** Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order billing and payment management, post sales services. Website design, web site strategies push and pull technologies.

### **Unit-IV**

**Electronic payment Systems :** Special features required in payment system and currency servers, e-cheques, credit cards, smart cards electronic purses and debit cards. Business to Business E-commerce, Internet-based EDI.

### **Unit-V**

**E-Business :** Workflow management, mass customization and Product, organization restructuring, integrated logistics and distribution, Internet protocols, security issues in E-commerce.

### **Books Recommended :**

1. Agarwal K.N. and Deeksha Agarwala : Business on the Net : What's and How's of e-Commerce, McMillan, New Delhi
2. Parag Diwan and Sunil Sharma, E-Commerce – A Manager's Guide to E-Business, Excel Books, New Delhi

# Business Administration-Pt-III

## Paper I : Business Policy and Strategic Management

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### Unit-I

Business Policy: Meaning, Nature, Scope, Objectives and Importance of Business Policy, Types of Business Policies.

### Unit-II

Strategy and Strategic Management : Meaning and definition, Levels of Strategy, Types of Strategy, Elements of Strategy, Importance and Process of Strategic Management, Approaches to Strategic Decision Making.

### Unit-III

Environmental analysis : Concept of Environment, objectives and importance of Environment analysis, components of Environment – Internal and External Environment, SWOT Analysis – A tool of Environmental analysis.

### Unit-IV

Strategic Intent : Growth strategies – Merger, Takeover and Joint Strategies, Integration and Diversification, Grand Strategies – Turnaround, Disinvestment and Liquidation Strategies.

### Unit-V

Strategy Implementation, Process, Strategy Evaluation and Control : Criteria of Evaluation and Evaluation Process, Strategic control process.

### Books Recommended :

1. Francis Cherunilam : “Business Policy and Strategic Management (Text and Cases)”. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Azhar Kazmi : “Business Policy”, Tata McGraw Hill, New Delhi
3. P.K. Ghosh : “Business Policy Strategic Planning and Management”, Sultan Chand & Sons, Delhi.
4. P.C. Jain : “Strategic Management”, Ramesh Book Depot, Jaipur
5. P. Subha Rao : “Business Policy and Strategic Management (Text and Cases)”, Himalaya Publishing Pvt. Ltd., Mumbai.
6. William F. Glueck : “Business Policy and Strategic Management”, Tata McGraw Hill, International Book Company.
7. Fred R. David : “Strategic Management”, McMillan Publishing Company, New York.

## **Paper II : Business Ethics & Corporate Governance**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Business Ethics : An overview :– Meaning, Nature and Scope, Need and Importance, Principles of Business Ethics, Relationship between Ethics and Business.

#### **Unit-II**

Business Ethics and Environment :- Environmental Ethics, Environmental Pollution, Environmental Accounting, Ethical issues in Economic and Political Activities, Ethical issues in Global Business Environment.

### **Unit-III**

Ethics issues in Business :– Ethical issues in Marketing- Product, Sales and Purchase, Advertising, Price.

Ethical Issues at Work Place.

Ethical Issues in Finance – Merger and acquisitions, Financial Markets.

### **Unit-IV**

Corporate Governance : Concepts and Philosophy of corporate Governance, Features and Evolution, Need and Importance, Reasons for growing demand of Corporate Governance, Standard Norms of Corporate Governance and Changing Dimension of Corporate Governance.

### **Unit-V**

Corporate Social Responsibility :- Concept of CSR, Need and Importance of CSR, Reasons for Growing importance of CSR.

CSR towards Internal Stock holders : Consumers, Suppliers, Creditors, Competitors, Community.

#### **Books Recommended :**

1. C.S.V. Murthy : “Business Ethics and Corporate Governance”, Himalaya Publishing House Pvt. Ltd., Mumbai
2. A. K. Garai : “Business Ethics”, Himalaya Publishing House Pvt. Ltd., Mumbai
3. Barray Norman : “Business Ethics”, McMillan Press Pvt. Ltd. Mumbai.
4. Riya Rupani : “Business Ethics and Corporate Governance”, Himalaya Publishing House Pvt. Ltd., Mumbai
5. Gopal Samy : “Corporate Governance : The New Paradigm”, Wheeler Publishing.

## **(B.A.D.M.)Optional Paper : Insurance & Risk Management**

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

**Note :** The question paper will contain three sections as under –

**Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

**Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

**Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

### **Unit-I**

Introduction to Insurance : Meaning, Nature, Scope and Functions of Insurance, Origin & Development of Insurance, Significance and Principles of Insurance, Role of IRDA in the development of Insurance Industry.

### **Unit-II**

Risk & Risk Management : Meaning, Types of Risks, Underwriting of Risks, Elements of Risk, Methods of handling Risks. Meaning, Nature and Scope of Risk Management.

### **Unit-III**

Life Insurance : Meaning, Characteristics of Life Insurance Contract, Procedure of Life Insurance, Policy regarding premium, Surrender Value, Renewal, Nomination and Transfer, Settlement of claims.

### **Unit-IV**

Fire Insurance : Meaning, Nature of Marine Insurance Contract, Types of Fire Policies, Fire Insurance Claims.

Marine Insurance : Meaning, Nature of Fire Insurance Policies, Marine Insurance Claims Settlement procedure.

### **Unit-V**

Miscellaneous Insurance : Burglary Insurance, Motor Insurance, Crop and Live Stock Insurance, Property and Liability Insurance. Role and Responsibilities of Agent.

### **Books Recommended :**

1. M.N. Mishra : "Insurance – principles and practice", S.Chand & Company, New Delhi
2. P.K. Gupta : "Fundamentals of Insurance", Himalaya Publishing House Pvt. Ltd., Mumbai
3. P.K. Gupta : "Insurance and Risk Management", Himalaya Publishing House Pvt. Ltd., Mumbai
4. M.J. Mathew : Insurance, RBSA Publisher, Jaipur
5. M.M. Ahmed & Khan : "Theory and Practice of Insurance in India", Educational Book House, Aligarh.