



पाठ्यक्रम SYLLABUS

SCHEME OF EXAMINATION AND COURSES OF STUDY

FACULTY OF COMMERCE

**B.Com. (Hons) Part-III Examination
(10+2+3 Pattern)**

2011-12 से प्रभावी(w.e.f.)

सत्र 2013-14

महर्षि दयानन्द सरस्वती विश्वविद्यालय, अजमेर

NOTICE

1. Change in Statutes/Ordinances/Rules/Regulations/ Syllabus and Books may, from time to time, be made by amendment or remaking, and a candidate shall, except in so far as the University determines otherwise comply with any change that applies to years he has not completed at the time of change. **The decision taken by the Academic Council shall be final.**

सूचना

1. समय-समय पर संशोधन या पुनः निर्माण कर परिनियमों / अध्यादेशों / नियमों / विनियमों / पाठ्यक्रमों व पुस्तकों में परिवर्तन किया जा सकता है, तथा किसी भी परिवर्तन को छात्र को मानना होगा बशर्ते कि विश्वविद्यालय ने अन्यथा प्रकार से उनको छूट न दी हो और छात्र ने उस परिवर्तन के पूर्व वर्ष पाठ्यक्रम को पूरा न किया हो। **विद्या परिषद द्वारा लिये गये निर्णय अन्तिम होंगे।**

SCHEME OF EXAMINATION

For a pass at each examination, a candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40% in the Honours subjects. Passing separately in the practicals wherever prescribed, shall be necessary, successful candidate will be classified as under :

First Division	60%	of the aggregate marks prescribed in honours and Subsidiary subjects at Pt. I, Pt. II and Pt. III examination taken together.
Second Division	50%	

All the rest will be declared to have passed the examination. No division shall be awarded at the Honours Pt. I and Pt. II examination.

The candidate will have to clear the combined paper of English Hindi and Book-keeping and Accountancy in three chances. The marks of combined paper and Book keeping shall not be counted towards award to Division.

DISTRIBUTION OF MARKS

S. No.	Name of the Subjects/Papers	No. of Papers	Duration	Max. Marks	Min. Pass Marks
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B.Com. Honours Pt. III :**Honours Subject (ABST)**

Paper-I Income Tax Law & Accounts	3 hrs.	100	40
Paper-II Taxation Law & Practice	3 hrs.	100	40
Paper-III Advance Costing Problems	3 hrs.	100	40
Paper - IV Operational Research	3 hrs.	100	40

Subsidiary Subjects :

Bus. Adm. Paper- I Management	3 hrs.	100	36
E.A.F.M. Paper - II Rural Development and Co-operation	3 hrs.	100	36

B.Com Hons. Part –III (ABST)-2013**Paper 1 Income Tax Law & Practice****Scheme:**

Durations 3 hrs Min: Pass Marks- 40 Max Marks: 100

Note 1. The paper will have at least 60% weightage (Markwise) on practical problem.

2. Question paper will be divided in to 3 Parts

Part-‘A’

This Part contain 10 Question from all three Units of 2 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 20 Words Per Question.

Part –‘B’

This Part contain 05 Question from all three Units of 4 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 50 Words Per Question Minimum One question from each unit.

Part –‘C’

This Part contain total 03 Question selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 marks each , Answer limits Maximum 400 words Per Question

Unit-I

Definition different types of assessee, basis of charge and residential status of assessee, computation of taxable income under the heads, Salaries, House property.

Unit-II

Computation of Taxable Income under the heads Business and Profession including Depreciation ,Capital gains and Other Sources ,set off carry Forwards of Losses, Exemption ,Deductions from Gross Total Income, Clubbing and Aggregation of income .

Unit-III

Assessment of Individual and Computation of Tax. Assessment of H.U.F. Charitable Institutions. Assessment of Firm and Computation of tax liability. Assessment Procedure, Collection and Recovery of tax, Refunds, Penalty Prosecutions, Appeals and Revisions, Search, seizures and Survey.

Note:- Changes in taxation laws made after 30th June in the academic years will not be required to be studied by the candidates.

Books recommended

1. Patel and Choudhary: Aaykar Vidhan Evam Lekha.(Hindi & English Both)

Choudhary :Prakashan ,Jaipur

2. Agarwal, shah, Joshi – Income Tax, RBD, Jaipur
3. Dr. H.C. Mehrotra - Income Tax Law & Accounts Shaitya Bhawan Agra.
4. Singhania V.K. – Direct Taxes (Taxman)
5. Bhagwati Prasad – Law & Practice of Income Tax in India.

Paper II TAXATION Law & PRACTICE**scheme:**

Durations 3 hrs Min: Pass Marks- 40 Max Marks: 100

Note : 1. The paper will have at least 60% weightage (Markwise) on practical problem .

2. Question paper will be divided in to 3 Parts

Part-‘A’

This Part contain 10 Question from all three Units of 2 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 20 Words Per Question.

Part –‘B’

This Part contain 05 Question from all three Units of 4 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 50 Words Per Question. One question from each unit.

Part –‘C’

This Part contain total 03 Question selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 marks each , Answer limits Maximum 400 words Per Question

Unit-I

Wealth Tax Act and Rules

Definition: Charge of wealth tax and assets subject to such charge: exempted assets Deemed Assets, Valuation of assets, computation of net wealth and wealth tax.

Procedure of assessment: Liability to assessment in special cases appeals , revision and reference , payment and recovery of wealth tax, refunds.

Unit-II

Assessment of companies Assessment of Co-operative society as per income tax act. Service tax:-Introduction taxable services, rate of tax, Valuation of taxable services, interest and penalties.

Unit-III

Value Added Tax in Rajasthan

Introduction and Definition, incidence of tax, exempted items. rates of

tax. Determination of Taxable turnovers, Calculation of Tax liability Registration of dealers. Filing of return, Procedure of Assessments, Payment. Recovery of Tax, Penalties, Appeals and Authorities.

Custom Duty Act 1962

Brief introduction, Important definitions. Custom duty authorities and their powers penalties and prosecutions

Tax liability and Valuation of goods, computation of custom duty, appeals and revision.

Book recommended

1. Patel and Choudhary: Wealth Tax & Corporate Tax Choudhary Parkashan, Jaipur
2. Patel and Choudhary: Central & Value Added Tax, Choudhary Parkashan, Jaipur.
3. Bhagwati Prasad : Wealt Tax
4. Mehrotra & Goyal : Wealth Tax
5. Singhanian V.K : Indiret Taxes
6. Sathey V.S: Indiret Taxes
7. Bangur Yogendra : Indirect Taxes

PAPER-III :ADVANCE COSTING PROBLEM

scheme:

Durations 3 hrs Min: Pass Marks- 40 MaxMarks:100

- Note 1. The paper will have at least 60% weightage (Markwise) on practical problem.
2. Question paper will be divided in to 3 Parts

Part-‘A’

This Part contain 10 Question from all three Units of 2 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 20 Words Per Question.

Part-‘B’

This Part contain 05 Question from all three Units of 4 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 50 Words Per Question. One question for each unit.

Part-‘C’

This Part contain total 03 Question selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 marks each , Answer limits Maximum 400 words Per Question

Unit-I

Cost Information for Management of decision and control Determina-

tion of *Break* even point, construction of different types of break even chart. Design of cost records for material labour and overhead .Marginal costing-cost behavior. Concept of relevant scope. Linear and curvilinear Break Even Chart and profit graph. Use of break even analysis for (I) Margin of safety (II)Volume need to attain target prices (III) change of cost.

Unit-II

Use of Marginal Costing for decision making in following problems:-

- (i) Make or Buy decisions.
- (ii) Choosing production mix.
- (iii) Export decisions.
- (iv) Analyzing the effect of alternative prices .
- (v) Expending capacity or Not.

Treatment of research and development costs. Cost, reduction programmes and planning. Employees role in cost reduction programmes.

Unit-III

The Concept of Cost- Profile Volume Analysis. The influence of price changes and volume changes on net profits and production decisions. Pricing decisions, marketing and distributing decisions.

Books recommended:-

1. Horngren, Charies T : Cost Accounting , A Management Emphasis
2. Blocker Johan G and Waltmer W. Koith-Cost Accounting
3. Cost Accounting –Jawahar Lal
4. Oswal .Mangal and Bidwat –AdvanceCosting Problems (Hindi)
5. Gillerpie, Cecil-Standard and Costing.
6. M.R Agarwal –Advance Costing Problems.

PAPER-IV OPERATIONAL RESEARCH

scheme:

Durations 3 hrs Min: Pass Marks- 40 MaxMarks:100

- Note 1. The paper will have at least 60% weightage (Markwise) on practical problem .
2. Question paper will be divided in to 3 Parts

Part-‘A’

This Part contain 10 Question from all three Units of 2 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 20 Words Per Question.

Part –‘B’

This Part contain 05 Question from all three Units of 4 marks each, Minimum 3 Question from each Unit. All Questions are compulsory. Answer limits Maximum 50 Words Per Question. Minimum One question for each unit.

Part –‘C’

This Part contain total 03 Question selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 marks each , Answer limits Maximum 400 words Per Question

Unit-I

Meaning, Nature and Significance of Operational Research Purpose of Operation research. Basic concepts in Operations Research. Operation Planning and strategy. Use of statistical. Techniques in Operational Research. Linear Programming

Unit 2

Theory of games of queuing. PERT: Work Study and Time and Motion Study, Fatigue Study. Critical Path Analysis.

Unit 3

Concept of Productivity – Measurement of productivity, Input/Output. Analysis as a means of means of Measuring Productivity. Value Analysis and cost/benefit analysis techniques.

Books. Recommended:-

1. Churchman, C. West L : Introduction Operation Research
2. Sassieni Mruic etc, : Opration Research.
3. Hedely & Whrithin : Pert ,CPM and Marketing Management and Inventory.
4. Hopeman, R.J : System Analysis for Operation Management.
5. Malhotra : A Computer in Management .
6. Gupta &Gupta- Operations Research
7. संक्रिया विज्ञान – माथुर , खण्डेलवाल , गुप्ता (अजमेरा बुक कम्पनी जयपुर)

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BUSINESS ADMINISTRATION

Paper I – MANAGEMENT

3 Hours Duration

Max Marks - 100

Note : Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

UNIT - I

Introduction : Meaning, Nature, Principles & Importance of Management, Schools of Management Thought.

Management by objectives, Strategic management-Concept and Techniques.

Co-ordination : Meaning, need and techniques.

UNIT-II

Planning : Meaning, Importance, Types, Process. Decision and Decision making

process. Organization : Meaning Importance, Types, Structure of organisation

Forms of organization and span of control. Decentralization and Delegation

Authority. Elementary knowledge of organizational behavior.

Directing : Meaning, importance and techniques.

UNIT - III

Controlling : Meaning, Importance, Techniques and Process.

Modern Techniques of Communication.

Leadership – Meaning, Kind, Styles, Qualities of a successful leader.

Motivation – Meaning, Importance, Approaches.

Management of change, Resistance to change,

Horizons of management in a changing environment

Books Recommended :

- 1 शर्मा, जैन – प्रबन्ध, अल्का पब्लिकेशन्स, अजमेर
- 2 Mathur, B.S. : Principles of Management.
- 3 Agrawal R.D. : Organisation and Management.
- 4 Tripathi & Reddy : Management.
- 5 अग्रवाल, कोठारी – व्यवसाय प्रबन्ध के सिद्धान्त, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर्स, आगरा
- 6 Chatterji S.S. : Management
- 7 Newman and Summer : Process of Management.
- 8 Koont'Z & O'Donell : Management.
- 9 प्रबन्ध के सिद्धांत : डॉ. आर. एल. नौलखा
- 10 प्रबन्ध : जी.एस. सुधा

प्रश्न पत्र प्रथम : प्रबन्ध

समय : 3 घण्टे

अधिकतम अंक : 100

नोट : प्रश्न पत्र तीन भागों में विभाजित है—

भाग 'अ' – इस भाग में सभी तीनो इकाईयों से 10 प्रश्न होंगे, प्रत्येक 02 अंक का होगा। सभी प्रश्न प्रश्न अनिवार्य होंगे। उत्तर सीमा 20 शब्द प्रति प्रश्न।

भाग 'ब' – इस भाग में सभी तीनो इकाईयों से 05 प्रश्न होंगे, प्रत्येक 04 अंक का होगा। सभी प्रश्न प्रश्न अनिवार्य होंगे। उत्तर सीमा 50 शब्द प्रति प्रश्न।

भाग 'स' – प्रत्येक भाग में से एक प्रश्न करते हुए तीन प्रश्नों के उत्तर देने हैं। प्रत्येक प्रश्न 20 अंक का है। उत्तर सीमा अधिकतम 400 शब्द प्रति प्रश्न।

इकाई . I

परिचय : प्रबन्ध का अर्थ, प्रकृति, सिद्धान्त एवं महत्व।

प्रबन्ध चिन्तन पीठ

उद्देश्यों द्वारा प्रबन्ध, सामरिक प्रबन्ध : अवधारणा एवं तकनीकें।

समन्वय : अर्थ, आवश्यकता एवं तकनीकें।

इकाई – II

नियोजन : अर्थ, महत्त्व, प्रकार, प्रक्रिया, निर्णय एवं निर्णयन-प्रक्रिया।

संगठन : अर्थ, महत्त्व, प्रकार, संगठन संरचना, संगठन के प्रारूप एवं नियंत्रण का विस्तार।

विकेन्द्रीकरण एवं अधिकार का प्रत्यायोजन, संगठनात्मक व्यवहार की प्रारम्भिक जानकारी।

निर्देशन : अर्थ, महत्त्व एवं तकनीकें।

इकाई – III

नियंत्रण : अर्थ, महत्त्व, तकनीकें एवं प्रक्रिया। सम्प्रेषण की आधुनिक तकनीकें। नेतृत्व –

अर्थ, प्रकार, शैलियाँ एवं सफल नेता के गुण। अभिप्रेरणा – अर्थ, महत्त्व एवं विचारधाराएं।

परिवर्तन प्रबन्ध।

परिवर्तन का प्रतिरोध, परिवर्तित वातावरण में प्रबन्ध के क्षितिज।

Books Recommended :

- 1 शर्मा, जैन – प्रबन्ध, अल्का पब्लिकेशन्स, अजमेर
- 2 Mathur, B.S. : Principles of Management.
- 3 Agrawal R.D. : Organisation and Management.
- 4 Tripathi & Reddy : Management.
- 5 अग्रवाल, कोठारी – व्यवसाय प्रबन्ध के सिद्धान्त, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर्स, आगरा
- 6 Chatterji S.S. : Management
- 7 Newman and Summer : Process of Management.
- 8 Koont'Z & O'Donell : Management.
- 9 प्रबन्ध के सिद्धांत : डॉ. आर. एल. नौलखा
- 10 प्रबन्ध : जी.एस. सुधा

E.A.F.M. Paper II : Rural Development and Cooperation

Time : 3 House

MaxMarks:100

Note : Question paper will be divided in to 3 parts

Part-'A'- This Part contain 10 Question from all three units of 2 Marks each. All Questions are compulsory. Answer limit Maximum 20 words per question.

Part-'B'- This Part contain 05 Question from all three Units of 4 marks each. All Questions are compulsory. Answer limit maximum 50 Words Per Question.

Part – 'C' - This Part will have 03 Questions. Select 01 question from each unit.

Question will be 20 marks each. Answer Limit maximum 400 words per question.

Section - A

Concept of Rural Development.

Significance of rural development in India.

Evolution and Historical Retrospect.

Strategy of Rural Development – Current Issues.

Democratic Decentralization and Panchayati Raj.

Section - B

Rural poverty, extent causes and cure.

Rural development administration – Rural Development Agencies.

Programmes for Rural development with special reference to I.R.D.P., N.R.E.P., R.L.E.G.P., T.R.Y.S.E.M., Jawahar Rural Employment Scheme.

Section - C

Rural development in Rajasthan including tribal welfare.

Concept of Co-operation- Basic Principles, co-operation.

Vs Capitalism and Socialism.

Co-operative marketing, consumers and Industrial

Co-operatives, housing Co-operatives. State and Co-operations.

Books Recommended :

1. Kulkarni : Theory and Practices of co-operation.
2. B. S. Mathur : theory and Practice of Co-operation.
3. Report of review committee of the all India rural credit survey.
4. C. R. Fay : Co-operation at Home and Abroad.
5. Vasant Desai : rural Economics.
6. D. Mello : Rural Economics.
7. वी. पी. गुप्ता : सहकारिता
8. आर. बी. उपाध्याय तथा ओ. पी. शर्मा : सहकारिता ।