



**MAHARSHI DAYANAND SARASWATI UNIVERSITY  
AJMER**

**NOTICE**

Copies of the "Syllabus and Courses of Study"  
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Management Studies etc.

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**MAHARSHI DAYANAND SARASWATI UNIVERSITY, AJMER**

**पाठ्यक्रम**

**SCHEME OF EXAMINATION AND  
COURSES OF STUDY**

**FACULTY OF COMMERCE**

- B.Com. (Hons.) Part-I, Examination**  
(w.e.f. 2018-19)
- B.Com. (Hons.) Part-II, Examination**  
(w.e.f. 2018-19)
- B.Com. (Hons.) Part-III, Examination**  
(w.e.f. 2018-19)  
(10+2+3 Pattern)

**संस्करण  
2018**

**मूल्य :  
25/-**

**महर्षि दयानन्द सरस्वती विश्वविद्यालय,  
अजमेर**

MAHARSHI DAYANAND SARASWATI UNIVERSITY,  
AJMER

पाठ्यक्रम

# SYLLABUS

SCHEME OF EXAMINATION AND  
COURSES OF STUDY

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B.Com. (Hons.) Part-I Examination  
(w.e.f. 2018-19)

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Purani Mandi, Ajmer



## 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।

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M.S.U. / Syllabus / B.Com Pt.I-(Hons) / 3

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**B Com. Hons. Part - I**

**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 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
<b>B.Com. Hounours Pt. I</b>					
1.	General Hindi or General English or Ele. Hindi (in lieu of General Hindi) or History of Indian Civilization (In Lieu of General Hindi)		3Hrs.	100	36
<b>Honours Subject (ABST)</b>					
	Paper-I Business Statistics		3Hrs.	100	40
	Paper-II Cost Accounting		3Hrs.	100	40
	Paper-III Corporate Accounting		3Hrs.	100	40
	Paper-IV Financial Accounting		3Hrs.	100	40
<b>Subsidiary Subjects</b>					
	Bus. Adm. Paper-I Business Law		3Hrs.	100	36
	E.A.F.M. Paper -II Business Economics		3Hrs.	100	36

## 1. GENERAL ENGLISH

Duration: 3 Hours

Min Pass Marks 36

M.M. 100

Objectives: This is Essentially a Language Based Course. It aims at making students read English prose with a view to enlarging their comprehension of the language and encouraging them to develop reading habits. It also aims at giving them basic skills in grammar widening their vocabulary. The Question paper will consist of 100 multiple choice questions of 1 mark each (OMR sheet system)

## 1. Comprehension and Vocabulary

- |  |    |
|--|----|
| A. Questions based on content from the prescribed text   | 15 |
| B. Questions based on a passage from the prescribed text to test the candidate's comprehension and vocabulary. | 20 |
| C. Questions based on an unseen passage to test the candidate's comprehension and vocabulary.                  | 15 |

(There will be text of essays and short stories between 100 and 120 pages in length. The text book prescribed is "Language Through Literature" (OUP, NEW DELHI)

## 2. Grammar

- |                                |         |
|--------------------------------|---------|
| A. Prepositions                | 5 marks |
| B. Direct & Indirect Speech    | 5 marks |
| C. Active-Passive Voice        | 5 marks |
| D. Joining Sentences           | 5 marks |
| E. Elements of a sentence      | 5 marks |
| F. Transformation of Sentences | 5 marks |
| G. Modals                      | 5 marks |
| H. Tense Usage                 | 5 marks |
| I. Determiners                 | 5 marks |
| J. Common errors in English    | 5 marks |

## Books recommended

- |                                   |   |
|-----------------------------------|---|
| 1. A.J. Thomson and A.V. Martinet | : A practical English Grammar (Oxford Paper Back)           |
| 2. S. Pit Corder                  | : Intermediate English Practice Book (Orient Longman)       |
| 3. Bhaskaran and Hordburgh        | : Strengthen Your English (OUP 1973)                        |
| 4. T.I.H. Smith Pearce            | : The English Errors of Indian Students (OUP)               |
| 5. I.K. Sharma and V.D. Singh     | : A Practical Course of English (Ramesh Book Depot, Jaipur) |

## 2. सामान्य हिन्दी

समय 3 घंटे

उत्तीर्णांक : 36

पूर्णांक : 100

निर्देश: इस प्रश्न-पत्र के प्राप्तांक श्रेणी निर्धारण में सम्मिलित नहीं किये जायेंगे।

अंक योजना-

(अ भाग)

- |  |                    |
|--|--------------------|
| गद्य एवं पद्य संकलन की विविध विधाएँ क्रमशः | (25 + 25 = 50 अंक) |
| 1. एक प्रश्न व्याख्याओं से संबंधित क्रमशः  | (10 + 10 = 20 अंक) |
| 2. दो परिचयात्मक प्रश्न पाठ्य पुस्तकों से  | (15 + 15 = 30 अंक) |

(ब भाग)

- |  |         |
|--|---------|
| 1. शब्द शुद्धि   | -5 अंक  |
| 2. वाक्य शुद्धि  | -5 अंक  |
| 3. पारिभाषिक शब्दावली (अंग्रेजी शब्दों के हिन्दी समानार्थक शब्द) | -5 अंक  |
| 4. संक्षेपण  | -5 अंक  |
| 5. पल्लवन  | -5 अंक  |
| 6. वाक्यांश के लिए सार्थक शब्द                                   | -5 अंक  |
| 7. प्रारूप   | -5 अंक  |
| 8. शब्द युग्म: अर्थ-भेद  | -5 अंक  |
| 9. निबन्ध  | -10 अंक |

## गद्य-संकलन

- |   |
|---|
| 1. ग्रामोत्थान- नानाजी देशमुख, दीनदयाल शोध संस्थान चित्रकूट   |
| 2. पर्यावरण और सनातन दृष्टि छगन मेहता, संक्रान्ति और सनातनता, संकलन से वागदेवी प्रकाशन बीकानेर                                |
| 3. ठिठुरता हुआ गणतंत्र (व्यंग्य)- हरिशंकर परसाई, तिरछी रेखाएँ, वाणी प्रकाशन दिल्ली  |
| 4. लछमा (रेखाचित्र) महादेवी वर्मा, अतीत के चल चित्र वाणी प्रकाशन, नई दिल्ली   |
| 5. अग्नि की उड़ान (परिच्छेद 16) ए.पी.जे.अब्दुल कलाम प्रभात प्रकाशन, नई दिल्ली   |
| 6. भेड़ाघाट: मार्बल रॉकसौर धुआँधार - अमृत लाल बेगड़ अमृतस्य नर्मदा ग्रंथ, मध्यप्रदेश अकादमी, भोपाल, मध्यप्रदेश                |
| 7. आवाज का नीलाम (एकांकी) धर्मवीर भारती गद्य-प्रभा-डॉ. नवल किशोर पंचशील प्रकाशन, जयपुर  |
| 8. सावचेती विजयदान देवा, आउटलुक पत्रिका 03.10.2005  |
| 9. हिन्दी भाषा और उसकी विरासत - डॉ. विद्यानिवास मिश्र, हिन्दी साहित्य का पुनरावलोकन विद्या निवास मिश्र, प्रभा प्रकाशन, दिल्ली |
| 10. सुसंग-कुसंग-सीताराम महर्षि, कृष्ण कुटीर, रतनगढ़, चुरू (राज.)  |
| 11. ये हैं प्रोफेसर शशांक-डॉ. विष्णुकान्त शस्त्री - 'स्मरण को पाथेय बनने दो संग्रह, लोक भारती, इलाहाबाद (उ. प्र.)             |
| 12. तुलसी के काव्य में 'कुराज' और 'सुराज'- प्रो. सूर्य प्रसाद दीक्षित   |

साहित्यिक डी 54, निराला, नगर लखनऊ (उ. प्र.)

**पद्य - संकलन**

1. गंगावतरण, भारतेन्दु हरिश्चन्द्र 'भारतेन्दु समग्र' संपादक, हेमंत भार्मा हिन्दी प्रकाशन संस्थान, वाराणसी (उ. प्र.)
2. गोवर्धन धारण, हरिऔध 'प्रिय प्रवास' महाकाव्य हिन्दी साहित्य कुटीर, वाराणसी (उ. प्र.)
3. भारत बन्दना मैथिलीशरण गुप्त 'मंगल-घट' काव्य ग्रंथ साहित्य (नीलाम्बर परिधान) सदन चिरगाँव, झाँसी (उ. प्र.)
4. समर शेष है रामधारी सिंह दिनकर 'परशुराम की प्रतीक्षा' ग्रंथ से, राजपाल एण्ड संस, दिल्ली
5. वीरों का कैसा हो बसन्त, सुभद्रा कुमारी चौहान 'सुभद्रा कुमारी चौहान' सम्पादक: सुधा चौहान साहित्य अकादमी, नई दिल्ली
6. चल पड़े जिधर दो डग, सोहन लाल द्विवेदी 'राष्ट्रीय गीत संग्रह' साहित्य अकादमी, नई दिल्ली
7. श्रम दयाकृष्ण विजय 'श्रम-धरा' अर्चना प्रकाशन, अजमेर
8. भारती की साधना इन्दुशेखर तत्पुरुष 'हमारा दृष्टि कोण स्मारिका' 70/75 मानसरोवर जयपुर (राज.) उपर्युक्त पाठ्यक्रम में अंकित योजना के अनुसार ही पार्ट प्रथम (कला, वाणिज्य एवं विज्ञान) सामान्य हिन्दी का प्रश्न पत्र विवरणात्मक तैयार करवाया जाएगा।

**1. प्रारम्भिक हिन्दी**

**(ELEMENTARY HINDI)**

(सामान्य हिन्दी के स्थान पर केवल अहिन्दी भाषी क्षेत्रों से आए हुए विद्यार्थियों के लिए)

उत्तीर्णांक: 36 अवधि 3 घण्टे पूर्णांक: 100

**अंकों का विभाजन-**

- |                                |        |
|--------------------------------|--------|
| 1. पुस्तकों पर आधारित          | 50 अंक |
| 2. व्याकरण से संबंधित          | 20 अंक |
| 3. रचना से संबंधित             |        |
| क. लोकोक्तियों तथा मुहावरे आदि | 10 अंक |
| ख. पत्र लेखन अथवा निबंध        | 20 अंक |

**पाठ्यक्रम :**

1. अध्ययनार्थ पाठ्य पुस्तकें : क. निबंध-संग्रह, ख. कहानी संग्रह
2. व्याकरण : शब्द विचार, वाक्य विन्यास, वाक्य खण्ड, पद-क्रम का ज्ञान तथा इसमें होने वाली सामान्य त्रुटियों का ज्ञान।
3. रचना :
  - क. मुहावरे तथा लोकोक्तियों का प्रयोग, काव्य में समान दिखाने वाले शब्दों का अर्थ-भेद और उनका वाक्यों में प्रयोग
  - ख. पत्र लेखन, अथवा सरल निबन्ध।

**पाठ्य पुस्तकें :**

- क. निबन्ध संग्रह  
सुगम हिन्दी गद्य (सम्पादक) सूरज भानु, राजपाल एण्ड सन्स, दिल्ली
- ख. गल्पदशिका 2, 7 एवं 8 पाठों को छोड़कर  
सं. एम. एल. गर्ग एवं कमला भटनाकर, कालेज बुक डिपो, जयपुर
- ग. व्याकरण एवं रचना-  
सुबोध व्याकरण एवं रचना- सं. श्री व्यथित हृदय संशोधन कर्ता- डॉ. अम्बाप्रसाद सुमन, श्री राम मेहरा एण्ड कम्पनी, आगरा।

OR

**HISTORY OF INDIAN CIVILISATION**

(in lieu of compulsory subject of General Hindi and Foreign Students)

**Scheme of Examination**

Min. Pass Marks 36 Duration: 3 hrs M.M. 100  
There will be following three parts in the question paper of this subject.

**Part A**

Marks - 20

Note : Part A will contain 10 question in all. candidate are required to attempt all question in 20 words each. All questions carry equal marks.

**Part B**

Marks - 20

Part B will contain 05-question having one internal choice. Candidate are required to attempt five questions 50 words each. All questions carry equal marks.

**Part C**

Marks - 60

Part C will contain 05 questions in all. Candidate are required to attempt 03 questions in 400 words each. All questions carry equal marks.

**HISTORY OF INDIAN CIVILISATION**

**Part 'A'**

Outline of Historical Development : Indus Valley and the Aryans. Rise of Territorial States, Rise of Empires-Mauryas, Gupta, Kushan & Vardhana.

**Part B'**

Emergence and Impact of Islam, the Rajput and Akbar. The British Impact. The National Movement Tilak, Gandhi and Nehru.

**Part 'C'**

Social Life and Cultural Heritage : Family, Caste, Education, Buddhism and Jainism, Bhakti Movement, Literary and Art Heritage. Epics, Kalidas. Tulsidas, Tagore, Sanchi Ajanta Temple Architecture, Mughal Architecture Rajput and Mughal Painting.

**FINANCIAL ACCOUNTING**

(for non commerce students only)

**Scheme :**

3 Hrs. Duration Min. Pass Marks - 40 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

Meaning and scope of accounting : need, development and definition of accounting; book keeping and accounting; persons interested in accounting disclosures; branches of accounting; objectives of accounting.

Accounting Principles : international accounting standards (only outlines); accounting standards in India.

Accounting Transactions; Accounting cycle; journal; rules of debit and credit; compound journal entry; sub division of journal.

Opening entry; relationship between journal and ledger, rules regarding posting.

#### Unit - II

Subsidiary books; trial balance; capital and revenue : classification of income; classification of expenditure; classification of receipts.

Final accounts ; manufacturing account; trading account; profit and loss account; balance sheet; adjustment entries.

Rectification of errors ; classification of errors; locations of errors; suspense account; effect on profit.

#### Unit - III

Depreciation provisions and reserves : concept of depreciation; causes of depreciation; depreciation, depletion, amortization and dilapidation; depreciation accounting; methods of recording depreciation, methods for providing depreciation; depreciation of different assets; depreciation or replacement cost; depreciation policy; as per accounting standard 6; depreciation accounting; provisions and reserves.

Self balancing system; Bills of exchange (excluding accommodation bill), Bank reconciliation statement.

#### Books Recommended :

1. Anthony. R. N. and Reece, J. S.; Accounting principles; Richard Irwin Inc.
2. Gupta, R.L. and Radhaswami, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish and-Sehgal Ashok, Financial accounting; Mayur Paper Back, Noida.
4. Shukla, M.C., Grewal T.S., and Gupta, S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N., Agarwala K.N. : Higher Sciences of Accountancy : Kitab Mahal, Allahabad.

## HONOURS SUBJECTS :

### Paper - I : Business Statistics

#### Scheme :

3 Hrs. Duration

Min. Pass Marks - 40

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: Statistics as a subject; types of data; analysis of univariate data construction of frequency distribution: Measurement of central tendency. Dispersion - and their measures; Partition values; Skewness and measures.

#### Unit - II

Analysis of Bivariate Data: Linear regression and correlation.

Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); test of adequacy; chain-base index number; base shifting, splicing and deflating; problems in constructing index numbers; consumer price index.

#### Unit - III

Analysis of time series : cause of variations in time series data; components of a time series; decomposition - additive and multiplicative models; determination of trend - moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal indices by simple averages, seasonal verification through moving average method ratio-to-moving average and link relative methods.

Elementary theory of probability: probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation extrapolation. Langrages, Newton Advancing difference Method, Bionomial Method only.

#### Books Recommended :

1. Hooda, R.P.: Statistics for business and economics; Macmilan, New Delhi.
2. Ya-Lun Chou : Statistical analysis with business and economic applications Holt, Rinehart & Winster, New York.
3. Lewin and Rubin: Statistics for management; Prentice-Hall of India, New Delhi.
4. Hoel & Jessen : Basic statistics for business and economics; John Wiley and Sons, New York.

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5. Ranga, Gupta, Goyal, Bharnagar, Soni; Statistical Methods; Ajmera Book Co., Jaipur. (Hindi & English Ed.)
6. Yadav, Jain & Mittal; Business Statistics; Malik & co., Jaipur (Hindi & English Ed.)
7. Oswal, Agrawal, Shingvi, Paldecha, Agrawal-Statistics - (Hindi & English), Ramesh Books Depot, Jaipur.

**Paper - II : Cost Accounting**

**Scheme :**

**3 Hrs. Duration**      **Min. Pass Marks - 40**      **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 : Nature and scope of cost accounting; cost concepts and classification, methods and techniques; installation of costing system; concept of cost audit.

Accounting for material : material control; concept and techniques; pricing of material issues, treatment of material losses.

Accounting for labour; Labour Cost control procedure; labour turnover, idle time and overtime; methods of wage payment-time and piece rates; incentive schemes.

**Unit - II**

Accounting for overheads; Classification and departmentalization; absorption of overheads; determination of overhead rates; under and over absorption and its treatment

Cost ascertainment: Unit costing; job, batch and contract costing.

**Unit - III**

Operating-costing: Process costing -including inter-process profits and joint and by products.

Cost Records : integral and non-integral system; reconciliation of cost and financial accounts.

**Books Recommended :**

1. Arora M.N.: Cost accounting- Principles and practice; Vikas, New Delhi
2. Jain S.P. and Narang K.L.; Cost Accounting; Kalyani, New Delhi.
3. Horngren, Charles, Foster and Datar : Cost Accounting - A Managerial Emphasis; prentice-Hall of India, New Delhi.
4. Tulsian P.C.; Practical costing; Vikas New Delhi.

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5. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting Sultan and: New Delhi.
6. Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, Cost Accounting Ajmera Books Co., Jaipur.
7. Surolia, Agarwal, Sharma- Cost Accountng, Shivam Books Depot.
8. Oswal, Maheshwari, Sharma, Mantri-Cost Accounting, Ramesh Books Depot, Jaipur

**Paper -III : Corporate Accounting**

**Scheme :**

**3 Hrs. Duration**      **Min. Pass Marks - 40**      **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**

Advance study of Issue, forfeiture and re-issue of shares, redemption of preference shares, Issue and redemption of debentures. Purchases of Business, profit prior to incorporation, Under- writing.

**Unit - II**

Final accounts, Including computation of managerial remuneration and disposal of profit. Valuation of goodwill and shares.

**Unit - III**

Accounting for amalgamation of companies as per Indian Accounting Standard 14, accounting for internal reconstruction including inter-company holding and reconstruction schemes.

Accounts of holding and subsidiary companies in India, Consolidated Balance Sheet and Profit & Loss Account.

**Suggested Reading:**

1. Gupta R.L., Radhaswamy M.: Company Accounts, Sultan chand and Sons., New Delhi.
2. Maheshwari S.N.: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sahagal Ashok: Financial Accounting, Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal R.S. and Gupta S.C., Advanced Accounts. Sultan Chand & Co., New Delhi
5. Accounting for PE II - PC. Tulsian South, Western Publishing Co., Cincinnati, Ohio.
6. S.N. Maheshwari, S.K. Maheshwari, Advanced accountancy volume II Vikas Publication House, new Delhi.



7. Jain, Khandelwal & Pareekh, Company Accounts. Ajmera Book Co., Jaipur  
 8. Agarwal, Shah, Sharma, Agarwal, Agarwal, (Hindi & English) Corporate Accounting. RBD Jaipur

**Paper -IV : Financial Accounting**

**Scheme :**

3 Hrs. Duration Min. Pass Marks - 40 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**

Department and Branch Accounts (including foreign branches)  
 Indian Accounting Standards 1 to 10  
 Investment Accounts  
 Lease Accounting

**UNIT-II**

Package & Containers Accounts  
 Purchases of business and profit prior to incorporation, under writing  
 Voyage Accounts, Inventory Valuation.  
 Indian Accounting Standards 11 to 20.  
 Value added statement, Economic Value added, Market Value added.

**UNIT-III**

Final Accounts of companies, Disposal of profits, including capitalisation of profit and managerial Remuneration.  
 Insurance Claims.  
 Hotel Accounting and Agricultural farm Accounting.  
 Indian Accounting Standards 21 to 30.

**Books Recommended:**

1. Gupta K.L. and Radheswamy M.-Advanced Accountancy (Sultan Chand & Sons New Delhi)
2. Shukla M.C. and Grewal T.S.-Advanced Accountancy (S. Chand & sons. New Delhi)
3. Agrawal B.D.-Company accounts (Pitamber Publishing House Delhi)
4. Agrawal, Shah, Sharma, Agrawal, Agrawal: Cprporate Accounting (RBD)(Hindi)
5. Chakraborty H.-Advanced Accountancy (Oxford University press, New Delhi)
6. जैन, खण्डेलवाल, पारीख : वित्तीय लेखांकन: अजमेरा बुक कम्पनी, जयपुर।

**SUBSIDIARY SUBJECTS :  
 BUSINESS ADMINISTRATION  
 PAPER I - BUSINESS LAWS**

**Scheme :**

3 Hrs. 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 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

**Part B :** This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

**Part C :** This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

**UNIT-I**

The Indian Contract Act, 1872 (Section 1 to 75)  
 The Indian Contract Act, 1872 (Section 124 to 238)

**UNIT-II**

Sale of Goods Act, 1930.  
 Consumer Protection Act, 1986.

**UNIT-III**

Negotiable Instrument Act, 1881.  
 Partnership Act, 1932.

**Books Recommended :**

1. Shukla & Narayan : Vyaparik Sanniyam
2. Mathur & Saxena : Vyaparik Sanniyam
3. Sudha G.S. : Vyaparik Sanniyam
4. शर्मा, जैन व्यावसायिक सन्नियम (अल्का पब्लिकेशन्स, अजमेर)
5. Shukla M.C. : Mercantile Law
6. N.D. Kapoor : Mercantile Law
7. व्यापारिक सन्नियम - डॉ. आर.एल. नोलखा
8. व्यापारिक सन्नियम - अग्रवाल, कोठारी, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर्स, आगरा)

**EAFM PAPER II - BUSINESS ECONOMICS**

**Scheme :**

3 Hrs. 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 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

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- Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.
- Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

#### UNIT-I

Introduction : Definition of Business Economics Role in business decisions meaning of wealth welfare, scarcity and growth definitions, economic law, static & Dynamic, micro and macro. Consumption and demand analysis: Utility analysis. Law of diminishing marginal utility law of sustentation consumer's surplus consumers demand, elasticity of demand and its measurement.

#### UNIT-II

Indifference curves, consumers equilibrium, fore-casting purpose and methods. Production and Supply: factors of productions land, its characteristics, labour theories of population, division and efficiency of labour, capitalist characteristics and formation. Organization and enterprise. Laws of return, law of supply, economics of scale - internal and external.

#### UNIT-III

Cost analysis : cost concepts and classification, cost output relationship determination of cost and its importance in decision making.

Price Determination : Market Definition and Classification, Determination, price and output Determination under perfect and imperfect competition. monopoly, discriminative monopoly and oligopoly (brief).

Income Distribution : Marginal Productivity theory : Theories of rent, wages, interest and profit, National income, definition, measurement, Distribution and Economic Welfare.

#### Books Recommended :

1. Seth M.L. : Principles of Economics.
2. Mithani D.M. : Principles of Economics (English)
3. Samuelson : Economics.
4. Anupam Agarwal : Economic Analysis.
5. Agarwal M.D. : Economics.
6. त्रिवेदी शर्मा, व्यावसायिक अर्थशास्त्र, अल्का पब्लिकेशन्स, अजमेर।
7. Stamier and Hague : Economics.
8. Jain K.P. : Principles of Economics.
9. Lalwani & Mehta : Business Economics.



MAHARSHI DAYANAND SARASWATI UNIVERSITY,  
AJMER

पाठ्यक्रम

# SYLLABUS

SCHEME OF EXAMINATION AND  
COURSES OF STUDY

FACULTY OF COMMERCE

B.Com. (Hons.) Part-II Examination

(w.e.f. 2017-18)

(10+2+3 Pattern)



ALKA PUBLICATIONS

Purani Mandi, Ajmer

**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।

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B Com. Hons. Part – II  
**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
Second Division	50%	and Subsidiary subjects at Pt. I, Pt. II and Pt. III examination taken together.

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 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
<b>B.Com. Hounours Pt. II</b>					
	Environmental Studies (सत्र 2018-19 से लागू)		3Hrs.	100	36
<b>Honours Subject (ABST)</b>					
	Paper-I Management Accounting		3Hrs.	100	40
	Paper-II Security Analysis & Portfolio Management		3Hrs.	100	40
	Paper-III Auditing And Assurance		3Hrs.	100	40
	Paper-IV Advance Business Statistics		3Hrs.	100	40
<b>Subsidiary Subjects :</b>					
	Bus. Adm. Paper-I				
	Company Law & Secretarial Practice		3Hrs.	100	36
	E.A.F.M. Paper II Money & Banking		3Hrs.	100	36



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(सत्र 2018-19 से लागू)

**COMPULSORY PAPER OF ENVIRONMENTAL STUDIES**  
**Compulsory in II year for all streams at undergraduate level**

Scheme of examination

Time 3 hrs

Pass Marks 36

Max. Marks

Theory

Theory Examination paper will be as follows :

Duration 3 hours, maximum marks 100, consisting of 100 objective questions of 1 marks each.

**Note:**

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate have to clear compulsory paper in three chances
3. Non appearing or absent in the examination of compulsory paper will counted a chance.

**CORE MODULE SYLLABUS FOR ENVIRONMENTAL STUDIES**  
**FOR UNDERGRADUATE COURSES OF ALL BRANCHES**  
**OF HIGHER EDUCATION**

**Unit 1: The Multidisciplinary nature of environmental studies**

Definition , scope and importance

Need for public awareness.

**Unit 2: Natural Resources:**

Renewable and non-renewable resources:

- Natural resources and associated problems.
  - a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
  - b) Water resources: Use and over-utilization of surface and groundwater, floods, drought, conflicts over water, dams-benefits and problems.
  - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
  - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
  - e) Energy resources: Growing energy needs, renewable and

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nonrenewable energy sources, use of alternate energy sources. Case studies.

f) Land resources: Land as a resource, Land degradation, man induced Landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources.

Equitable use of resources for sustainable lifestyles.

**Unit 3: Ecosystems**

Concept of an ecosystem.

Structure and function of an ecosystem.

Producers, consumers and decomposers.

Energy flow in the ecosystem

Ecological succession

Food chains, food webs and ecological pyramids

Introduction, types, characteristic features, structure and function of the following ecosystem:

Forest ecosystem

Grassland ecosystem

Desert ecosystem

Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 4: Biodiversity and its conservation**

Introduction – Definition: genetic, species and ecosystem diversity.

Biogeographical classification of India

Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values

Biodiversity at global, National and local levels.

India as a mega-diversity nation

Hot-spots of biodiversity.

Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts

Endangered and endemic species of India

Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**Unit 5: Environmental Pollution**

**Definition**

- Causes, effects and control measures of:-
  - a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. 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 and the Environment**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public Awareness.

**Unit 7: Human Population and the Environment**

- Population growth, variation among nations.
- Population explosion- Family Welfare Programme.
- Environment and Human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

**Unit 8: Field Work**

- Visit to a local area to document environmental assets- river / forest grasslands / hill/ mountain.
- Visit to local polluted site- Urban /Rural / Industrial /Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems- pond, river, hill slope, etc.

**स्नातक अनिवार्य विषय : पर्यावरण विज्ञान**

**इकाई प्रथम**

पर्यावरण अध्ययन की बहुआयामी प्रकृति, परिभाषा एवं महत्व जन जागृति की आवश्यकता

**इकाई द्वितीय : प्राकृतिक संसाधन**

नवीनीकरण एवं अनवीनीकरण संसाधन : प्राकृतिक संसाधन एवं उससे संबंधित समस्याएं

1. वन संसाधन : उपयोग एवं अतिशोषण, वनोन्मूलन केस अध्ययन, टिम्बर निष्कर्षण, खनन एवं उनके वनों एवं जनजातियों पर प्रभाव
2. जलसंसाधन : सतही एवं भूजल का उपयोग एवं अतिउपभोग, बाढ़, सूखा, जल विवाद, बांधों की समस्याएं एवं लाभ
3. खनिज संसाधन : उपयोग एवं अतिशोषण, खनिज संसाधन के उपयोग एवं निष्कर्ष के पर्यावरणीय प्रभाव, केस अध्ययन
4. खाद्य संसाधन : विश्व खाद्य समस्याएं कृषि एवं अतिचारण के कारण होने वाले परिवर्तन, आधुनिक कृषि के प्रभाव, उर्वरक एवं पीड़कनाशक जनित समस्याएं, जलाक्रान्ति, लवणीयता, केस अध्ययन।
5. ऊर्जा संसाधन : बढ़ती हुई ऊर्जा आवश्यकताएं, नवीनीकरण एवं अनवीनीकरण ऊर्जा संसाधन, ऊर्जा संसाधनों का वैकल्पिक उपयोग केस अध्ययन।
6. भूसंसाधन : भूमि एक संसाधन, भूअपघटन, मानवजनित भूस्खलन मृदा अपघटन एवं मरुस्थलीकरण, प्राकृतिक संसाधनों के संरक्षण में व्यक्तिक भूमिका सतत जीवनचर्या के लिए संसाधनों का उपयुक्त उपयोग।

**इकाई तृतीय : पारिस्थितिकी तंत्र**

- पारिस्थितिकी तंत्र की अवधारणा
- पारिस्थितिकी तंत्र की संरचना एवं कार्यप्रणाली
- उत्पादक, उपभोक्ता, अपघटक
- पारिस्थितिकी तंत्र में ऊर्जा प्रवाह
- पारिस्थितिकी अनुक्रमण
- खाद्य श्रृंखला, खाद्यजाल एवं पारिस्थितिकी स्तूप
- परिचय, प्रकार, विशेषताएं, गुण, संरचना एवं कार्यप्रणाली
- अ) वन पारिस्थितिकी तंत्र
- ब) घास के मैदान पारिस्थितिकी तंत्र

- स. मरुस्थल पारिस्थितिकी तंत्र
- द. जलीय पारिस्थितिकी तंत्र (तालाब, धारा, झील, नदियां, समुद्र)
- इकाई चतुर्थ : जैव विविधता एवं संरक्षण
- परिचय - परिभाषा : जीनीय, प्रजातीय एवं पारिस्थितिकी विविधता
- भारत का जैवभौगोलिक वर्गीकरण
- जैवविविधता का महत्व, उपभोगीय उपयोगिता, उत्पादकीय उपयोगिता, सामाजिक, नैतिक सौन्दर्य बोध एवं वैकल्पिक मूल्य
- वैश्विक, राष्ट्रीय एवं स्थानिक स्तर पर जैव विविधता
- भारत : एक मैगाविविधता राष्ट्र
- जैवविविधता के तप्तस्थल
- जैवविविधता के खतरे : आवासक्षय, वन्यप्राणियों का शिकार, मानव-वन्यप्राणियों के बीच विशेषाभास
- भारत की विलुप्तप्राय एवं स्थानिक प्रजातियां
- जैव विविधता का संरक्षण : स्व स्थानीय एवं पूर्व स्थानी संरक्षण
- इकाई पंचम : पर्यावरणीय प्रदूषण
- परिभाषा, कारण, प्रभाव एवं नियंत्रण उपाय
- a) वायु प्रदूषण      b) जल प्रदूषण      c) मृदा प्रदूषण
- d) समुद्री प्रदूषण      e) ध्वनि प्रदूषण      f) तापीय प्रदूषण
- g) नाभीकीय खतरे
- ठोस अपशिष्ट प्रबंधन : शहरी एवं औद्योगिक अपशिष्ट के कारण प्रभाव एवं नियंत्रण उपाय
- प्रदूषण निवारण में व्यक्तिगत भूमिका
- प्रदूषण केस अध्ययन
- आपदा प्रबंधन : बाढ़, भूकम्प, चक्रवात एवं भूस्खलन
- इकाई षष्ठम : सामाजिक मुद्दे एवं पर्यावरण
- असतत से सतत विकास
- उर्जा से संबंधित शहरी समस्याएं
- जल संरक्षण, वर्ष जल संचयन, जल प्रवाह प्रबंधन
- लोगों का पुनर्वास एवं पुनः नियोजन
- समस्याएं एवं चिन्ताएं केस अध्ययन
- पर्यावरण नीति, मुद्दे एवं संभव समाधान
- जलवायु परिवर्तन, वैश्विक तापवृद्धि, अम्लवर्षा, ओजोनपरत क्षरण

- परमाणु दुर्घटनाएं एवं पूर्णाहुति, केस अध्ययन
- बंजर भूमि उद्धार
- उपभोक्तावाद एवं अपशिष्ट उत्पाद
- पर्यावरण निवारण नियम
- वायु निवारण (निवारण एवं नियंत्रण) प्रदूषण नियम
- जल (निवारण एवं नियंत्रण) प्रदूषण नियम
- वन्य जीव संरक्षण नियम
- वन संरक्षण नियम
- पर्यावरण कानूनों के प्रवर्तन में शामिल मृद्दे
- जन जागरूकता
- इकाई सप्तम : मानव जनसंख्या एवं पर्यावरण
- जनसंख्या वृद्धि, राष्ट्रों के बीच भिन्नता
- जनसंख्या विस्फोट, परिवार कल्याण योजना
- पर्यावरण एवं मानव स्वास्थ्य - मानव अधिकार
- मौलिक शिक्षा
- एच.आई.वी./एड्स
- महिला एवं शिशु कल्याण
- पर्यावरण एवं मानव स्वास्थ्य में सूचना एवं प्रौद्योगिकी की भूमिका
- केस अध्ययन (घटनात्मक/उदाहरणात्मक अध्ययन)
- इकाई अष्टम : स्थानीय क्षेत्रों की यात्रा
- पर्यावरण दस्तावेजों के लिये नदी/वन/घास के मैदान, पहाड़ी, पहाड़
- स्थानीय दूषित क्षेत्रों की यात्रा - शहरी/ग्रामीण/औद्योगिक/कृषि
- स्थानीय पेड़ों, कीड़ों एवं पक्षियों का अध्ययन
- सरल पारिस्थितिकी तंत्र का अध्ययन - तालाब, नदी, पहाड़ी तलहटी

### B.Com. Hons. - PART II A.B.S.T.

Honours Subject:

**Compulsory Paper - I : MANAGEMENT ACCOUNTING**

Scheme :

3 Hrs. Duration

Min. Pass Marks - 40

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.



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**Part B :** This part contain 05 Questions from all Three Units of 4 Mark 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 of management accounting, conventions, organization, limitations and functions of management accounting. Responsibilities and qualities of management accountant, accounting vs traditional accounting. Capital structure: Determinants of capital structure, optimum capital structure, under and over capitalization and its impact. Theories of capitalization, new approaches i.e. net operating income approach. Modigliani and Miller theory (modern view), watered capital. Operating and financial leverage.

#### UNIT-II

**Financial Analysis:** Meaning, nature and importance of financial statement, techniques of financial analysis, Comparative statement, common size statement analysis. Trend analysis, Limitations of financial statement analysis. Ratios analysis. Cost of capital, preparation of fund flow statement.

#### UNIT-III

**Working capital concept,** factors affecting working capital requirements, source of working capital, ascertainment of working capital requirements.

**Capital expenditure decision,** pay back, post pay back period, discounted pay back, average rate of return and internal rate of return methods, discounted cash flow, reporting to management with NPV and NPVI, Cash flow statement as per AS-3

Books recommended :

1. Khan, Jain : Management Accounting (TMH)
2. S.N. Maheshwari : Management Accounting, Chand & Sons.
3. M.R. Agarwal : Management accounting, Malik & Co.
4. Jain, Narang : Management accountancy, Kalyani Publishers.
5. Saxena Vasishtha : Financial Management, Sultan Chand & sons.
6. Kulkarni : Corporation Finance.
7. R.P. rastogi : Management Accountancy.
8. Prasan Chandra : Financial Management (TMH)

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## Paper – II : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**Scheme :**

**3 Hrs. Duration**

**Min. Pass Marks - 40**

**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

**Investments, mode, Classification, Scope, and Principles of Portfolio Management, financial assets :-** Derivatives, Option futures & forwards, swap, shares, Debentures, innovative debt instruments; **Security market :-** primary and secondary listing of securities ; public issue : SEBI guidelines, book-building, OTCEI.

#### UNIT-II

**Depository system and dematerialization :-** NSDL, CDSL, Depository Act-1996, fundamental analysis, technical analysis various theories, efficient market theory.

#### UNIT-III

**Risk & Return :** Portfolio analysis – various models, capital market theory, CAPM, Arbitrage pricing theory, single factor model; multiple factor model; portfolio performance evaluation various models.

Book Recommended

1. M.R. Agrawal – Security analysis & portfolio management.
2. V.K. Bhalla – Security analysis portfolio management (Sultan chand, New dehli)
3. गुप्ता, जोषी, गुप्ता – प्रतिभूति विश्लेषण व पोर्टफोलियो प्रबन्ध (कल्याणी पब्लिशर्स, नई दिल्ली)
4. वी.पी. अग्रवाल – प्रतिभूति विश्लेषण साहित्य भवन, आगरा।
5. वी.पी. अग्रवाल – विनियोग प्रबन्ध साहित्य भवन, आगरा।
6. Preetisingh – Investment management (Himaliya)

**Paper – III : AUDITING AND ASSURANCE**

**Scheme :**

**3 Hrs. Duration**

**Min. Pass Marks - 40**

**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**

Auditing Concepts : Nature and limitations of auditing, basic principles governing an audit, ethical principles and concept of Auditor's independence, Relationship of auditing with other disciplines.

Auditing and assurance standards and guidance notes: overview, standard setting process, role of international auditing and assurance standard board, Auditing and assurance standards issued by the ICAI-Audit of fixed assets, audit of inventories, audit of investments, audit of debtors, loans and advances, audit of cash and bank balances, audit of miscellaneous expenditure, audit of revenue, audit of expenses.

Auditing engagement- Audit planning, Audit programme, Control of quality of audit work Delegation.

Documentation : Audit working papers, Audit files, Permanent and current audit files, Ownership and custody of working papers.

**UNIT-II**

Audit Evidence: Audit procedures for obtaining evidence, Sources of evidence. Reliability of audit evidence, method of obtaining audit evidence-physical verification, documentation, direct confirmation.

Internal Control – Elements of internal control, Review and documentation, Evaluation of internal control materiality and audit risk, concept of internal audit.

Audit of Payments – General considerations, Wages, Capital expenditure, other payments and expenses, petty cash payments, bank payments, bank reconciliation.

Audit of receipts – General considerations cash sales, receipts from debtors, other Receipts.

**Audit of Purchases-** Vouching cash and credit purchases, forward purchases, purchases returns, Allowance received from suppliers.

**Audit of sales –** vouching of cash and credit sales, Goods on consignment, Sales on approval basis, sales under hire-purchases agreement, returnable containers, Various types or allowance given to customers, sales returns.

**Audit of suppliers ledger and the debtors ledger,** self-balancing and the sectional balancing system and doubtful debts, writing off of bad debts.

**Audit of impersonal ledger,** capital expenditure, deferred revenue expenditure and revenue expenditure, outstanding expense and income, repairs and renewals, distinction between reserves and provision, implications of changes in the basis of accounting.

**Audit of assets and liabilities.**

**UNIT-III**

Company audit, audit of shares and debentures, qualifications and disqualifications of auditors, appointment and remuneration of auditors, removal of auditors, powers, Liabilities and duties auditors.

**Audit Report –** Qualifications, Disclaimers, Adverse opinion, Disclosures, reports and certificates. Special points in audit of different types of undertakings, i.e. Educational institutions, Hotels, Clubs, Hospitals.

**Book Recommended :**

1. Kamal Gupta, Auditing, Tata Magraw Hill
2. T.G Rose –Auditing.
3. T.R. Sharma-Auditing, Sahitya Bhawan
4. Jain, Khandelwal: Auditing.

**Paper – IV : ADVANCE BUSINESS STATISTICS**

**Scheme :**

**3 Hrs. Duration**

**Min. Pass Marks - 40**

**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 of Research, objects and utilities. Types of Research, Process of Research -hypothesis, formulation, Research design, Analysis of research data. Preparation of Report.

Sampling Theory, Basic ideas statistics and parameters, sampling and non sampling errors. sampling distribution. Large and small sample analysis, sampling of attributes and variables.

**UNIT-II**

Analysis of variance and design of experiment. Association of attributes, meaning classification, methods, calculation of association of attributes, partial, association, consistence of data, chi-square test.

Element of Probability-Theorems of simple, total, compound, probabilities.

**UNIT-III**

Theoretical Frequency Distribution. Elementary Knowledge of normal, Binomial and poisson distribution and application to business problems. Vital Statistics, matrix and determinants. Statistical quality control.

**Book Recommended :**

1. संख्यिकी की मूल सिद्धान्त - के.एन. नागर
2. व्यवसायिक संख्यिकी के मूल सिद्धान्त - शर्मा, जैन, पारीक
3. व्यवसायिक संख्यिकी - माथुर, खण्डेलवाल
4. Fundamentals of statistics -D.N. Elhance.
5. Practical Business statistics - Croxton & Cowdon
6. Modern Business statistics - Frued and willams
7. Business statistics - Sancheti & Kapoor
8. Research Methodology - C.R. Kothari

**SUBSIDIARY SUBJECTS :**

**BUSINESS ADMINISTRATION  
PAPER I - COMPANY LAW**

**Scheme :**

3 Hrs. 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 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory, Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

**UNIT-I**

Corporate personality- Kinds of companies. Promotion and incorporation of company.

Memorandum of Association. Articles of Association. Prospectus.

**UNIT-II**

Shares-Share capital, members, transfer and transmission. debentures and borrowing powers.

Director, Managing director, whole time director, appointment, rights, duties, liabilities & remuneration of Directors. Company investigation, prevention of oppression and mismanagement.

**UNIT-III**

Company meetings : Kinds, Quorum, notice, agenda, motion & Resolution, Minutes, Methods of

voting, winding-up: Kinds & legal provisions.

**Book Recommended :**

1. Jain and Sharma - Company Law & Sec. Practice (Hindi)
2. अग्रवाल-कोठारी - भारतीय कम्पनी अधिनियम साहित्य भवन, आगरा।
3. Mathur, Nolakha - Company Law & Sec. Practice (Hindi)
4. Avtar singh - Secretarial Practice.
5. Sherkar - Secretarial Practice.
6. उपाध्याय चतुर्वेदी एवं शर्मा - कम्पनी अधिनियम और सचिवीय पद्धति

**EAFM PAPER II - MONEY AND BANKING**

**Scheme :**

3 Hrs. 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 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.



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**UNIT-I**

Meaning and functions of money. The Role of money in various Economic systems. Classification of money. Principles and methods of note issue. Theories of value of money : The Quantity theory, Fisher Cambridge and Keynesian Equations.

**UNIT-II**

Inflation, deflations, stagflation and devolution. Their impact on economic growth, monetary standards - Evolution Growth, downfall and present position of gold standard.

Bank : Definitions, function and opposition. Credit creation types of banks central banking, role and functions in a developing economy. A brief study of R.B.I., N.A.B.A.R.D., S.B.I. and E.X.I.M Bank of India.

**UNIT-III**

Development of Indian currency and the present currency system of India. Deficit financing and inflation in India devaluation of Indian rupees.

Indian money market, commercial banks in India, social control nationalization and recent trends. Role of banks in financing priority sector.

Books Recommended :

1. Mudra and Banking : Dr. M.C. VAISHA
2. Mudra Evam Banking : Dr. M.L. Seth.
3. Maudrik Arthshatra : Dr. T.T. Sathi.
4. Mudra Banking Avam Rajasva : Dr. H.C. Sharma.
5. Monetary Economic : Dr. M.L.Seth.
6. Indian banking, Nature & Problems : Basant Desai (Himalayas Publishing House, Mumbai)



**MAHARSHI DAYANAND SARASWATI UNIVERSITY,  
AJMER**

**पाठ्यक्रम**

**SYLLABUS**

**SCHEME OF EXAMINATION AND  
COURSES OF STUDY**

**FACULTY OF COMMERCE**

**B.Com. (Hons.) Part-III Examination**

(w.e.f. 2017-18)

**(10+2+3 Pattern)**



**ALKA PUBLICATIONS**

Purani Mandi, Ajmer

## 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।

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## B Com. Hons. Part – III

### 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 Honour 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  
Second Division 50% and Subsidiary subjects at Pt. I, Pt. II and Pt. III examination taken together.

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 be counted towards award to Division.

### DISTRIBUTION OF MARKS

No.	Name of the Subjects/Papers	No. of Papers	Duration	Max. Marks	Min Pass Marks
<b>B.Com. Hounours Pt. III</b>					
<b>Honours Subject (ABST)</b>					
	Paper-I Income Tax Law & Accounts		3Hrs.	100	40
	Paper-II Taxation Law and Practice		3Hrs.	100	40
	Paper-III Advance Costing Problems		3Hrs.	100	40
	Paper-IV Operational Research		3Hrs.	100	40
<b>Subsidiary Subjects</b>					
	Bus. Adm. Paper-I Management		3Hrs.	100	36
	E.A.F.M. Paper II Rural Development and Co-operation		3Hrs.	100	36

### Compulsory Paper – I : Income Tax Law & Practice

Scheme :

3 Hrs. Duration

Min. Pass Marks - 40

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

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 revision search, seizures and survey.

**Note :-** Changes in taxation laws made after 30<sup>th</sup> June in the academic year will not be required to be studied by the candidates.

**Book Recommended :-**

1. Patel and choudhary : Aaykar vidhan evam lekha (Hindi & English Book) choudhary prakashan, jaipur.
2. Agarwal, shah, joshi-Income Tax, RBD jaipur.
3. Dr. H.C. Mehrotra – Income Tax Law & Accounts Shaitya Bhawan Agra.
4. Singhanja V.K. – Direct Taxes (Taxman)
5. Bhagwati Prasad – Law & Practice of income Tax in india.

**Paper - II Taxation Law and Practice**

**3 Hrs. Duration**                      **Min. Pass Marks -40**                      **Max. Marks 100**

- Note :** 1. To impart basic knowledge as applicable to business.  
2. The paper will have atleast 60% weightage (Markswise) on practical problems.  
3. Question Paper will be divided into 3 parts.

**Part A :** This part contain 10 Questions from all Three Units of 2 Marks Each. Minimum 3 Questions from each unit. All Questions are compulsory. Answer limit maximum 20 words per question.

**Part B :** This part contains 05 Questions from all three Units of 4 marks each. All Questions are compulsory. Answer limit maximum 50 words Per Question. Minimum 01 Question from each unit.

**Part C :** This part contains Total 3 Questions Selecting 01 Question from each Unit with internal choice in each question, Having 20 Marks each. Answer Limit maximum 400 Words per question.

**Unit - I**

**CGST/SGST –** Important terms and definitions under Central Goods and Service Tax Act. 2017 and State and Service Tax Act. 2017. Basic of GST. Meaning and scope supply, Levy and collection of tax.

**CGST/SGST –** Time and Value of Supply of goods and/ or services, Input Tax Credit Transitional Provisions, Registration under CGST/SGST Act. Filing of Returns and Assessment, Payment of Tax Including Payment of tax on reverse charge basis, Refund under the Act.

**Unit - II**

**CGST/SGST –** Maintenance of Accounts and Records, Composition Scheme. Joint work and its procedure, Various Exemptions under GST. Demand and recovery Under GST. Miscellaneous provisions of GST.

**IGST –** Scope of IGST, Important terms and definitions for determining the place of supply and place of supply of goods and services, Zero rated Supply.

**Unit - III**

**CUSTOMS –** Role of Customs in International Trade, Important Terms & definitions under the Customs Act, 1962; Assessable Value, Baggage, Bill of entry, Dutiable Goods, Duty Exporter, Foreign going vessel, Aircraft goods, Import Manifest; Importer, Prohibited Goods, Shipping Bill, Stores, Bill of Lading, Export Manifest, Letter of Credit. Kind of Duties – Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods – Free Import and Restricted import. Type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores. Tariff

liability and valuation of goods, computation of custom duty, appeals and revisions.

**Suggested Readings:**

- Abhishek Rastogi: Professionals guide to GST Icdation to reality (2017)  
Custom Act 1962 and Rules  
Datey V.S. :GST Ready Reckoner, Taxman Publication, New Delhi  
Patel, Chaudhary: Indirect Taxes, Chaudhary Publication. Jaipur  
Commercial GST. Commercial law publisher (India) Pvt Ltd, New Delhi  
Rajat Mohan : Illustrated guide to GST (2017)

**Paper – III : Advance Costing Problem**

**Scheme :**

**3 Hrs. Duration**                      **Min. Pass Marks - 40**                      **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**

Cost information for Management of decision and control determination 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 of 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, Charles T : Cost Accounting, A management Emphasis
2. Blocker Johan G and waltmer W.Kolth- cost accounting
3. Cost Accounting-Jawahar Lal
4. Oswal Mangal and Bidwat –Advance Costing Problems (Hindi)
5. Gillierpie, Cecil-Standard and costing.
6. M.R. Agarwal-Advance costing problems.

**Paper – IV : Operational Research**

**Scheme :**

**3 Hrs. Duration**                      **Min. Pass Marks - 40**                      **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.



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**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**

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-II**

Theory of games queuing. PERT : work study and time and motion study, fatigue study, Critical Path Analysis.

**UNIT-III**

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.westL : Introduction Operation Research.
2. Sassiemi Mruic etc.: Operation Research.
3. Hedely & Whrithin : Pert, CPM and Marketing Management and inventory.
4. Hopeman, R.J : System Analysis for operation management.
5. Malhotra : Acomputer in management.
6. Gupta & Gupta - Operations Research.
7. संक्रिया विज्ञान - साधुर, खण्डेलवाल, गुप्ता, (अजमेरा बुक कम्पनी जयपुर)

**SUBSIDIARY SUBJECTS:**

**BUSINESS ADMINISTRATION**

**PAPER I - Management**

**Scheme :**

3 Hrs. 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 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

**Part B :** This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

**Part C :** This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 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 organization, 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, Technique and Process.  
Modern Techniques of Communication.

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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 एण्ड डिस्ट्रीब्यूटर्स, आगरा।
6. Chatterji S.S. : Mangement
7. Newman and Summer: Process of Management.
8. Koont'Z & O' Donell: Management.
9. प्रबन्ध के सिद्धान्त : डॉ. आर.एल.नीलखा
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 तीनों इकाईयों से 10 प्रश्न होंगे, प्रत्येक 02 अंक का होगा।

सभी प्रश्न करने अनिवार्य होंगे। उत्तर सीमा 20 शब्द प्रति प्रश्न।

भाग 'ब' - इस भाग में सभी तीनों इकाईयों से 05 प्रश्न होंगे, प्रत्येक 04 अंक का होगा।

सभी प्रश्न करने 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, सामाजिक प्रबन्ध : अवधारणा एवं तकनीकें।

समन्वय : अर्थ, आवश्यकता एवं तकनीकें।

**इकाई - II**

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

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

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

निर्देशन : अर्थ, महत्व एवं तकनीकें।

**इकाई - III**

नियंत्रण : अर्थ, महत्व, तकनीकें एवं प्रक्रिया। सम्प्रेषण की आधुनिक तकनीकें। नेतृत्व - अर्थ,

प्रकार, शैलियाँ एवं सफल नेता के गुण। अभिप्रेरणा - अर्थ, महत्व एवं विचारधाराएँ।

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.

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3. Agrawal R.D. : Organisation and Management.
4. Tripathi & Reddy Management.
5. अग्रवाल, कोठारी-व्यवसाय प्रबन्ध के सिद्धान्त, साहित्य भवन एण्ड डिस्ट्रीब्यूटर्स, आगरा।
6. Chatterji S.S. : Mangement
7. Newman and Summer: Process of Management.
8. Koont'Z & O' Donell : Management.
9. प्रबन्ध के सिद्धान्त : डॉ. आर. एल. नौलखा
10. प्रबन्ध : जी.एस. सुधा

**EAFM PAPER II –  
Rural Development and Cooperation**

**Scheme :**

3 Hrs. Duration

Max. Marks 100

Note : Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all three units (Minimum three questions from each unit) of 2 Marks each, All Questions are compulsory, Answer limit maximum 20 Words Per Question.

Part B : This part contain 10 Questions from all three units (Minimum three questions from each unit) of 2 Marks each, All Questions are compulsory, Answer limit maximum 20 Words Per Question.

Part C : This part contain 3 Questions from all three limits (with internal choice in each question). All questions are compulsory. Answer or Limit maximum 400 words per question.

**UNIT-I**

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.

**UNIT-II**

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.

**UNIT-III**

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-operative, housing, Co-operatives, state and Co-operations.

**Book 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 Economic.
6. D. Mello : Rural Economics.
7. वी.पी.गुप्ता : सहकारिता
8. आर. बी. उपाध्याय तथा ओ.पी. शर्मा : सहकारिता।