

# **University of Rajasthan Jaipur**

## **SYLLABUS**

**B.COM. (HONS)**

**PART-I**

**2015**

B.Com. (Hons. Course) **Part I**

Examination 2015

Scheme of Examination

- 1) For a pass at each examination, a candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40% marks in the Honours subject passing separately in the practicals, wherever prescribed, shall be necessary.

Successful candidates will be classified as under:

First Division	60%	of the aggregate marks prescribed in Honours and subsidiary subject of Part I, Part II and Part III Examinations taken together
Second Division	50%	

All the rest will be declared to have passed Examination. No. division shall be awarded at the Honours Part I and Part II examinations. The number of papers and practical, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown below in the Syllabus.

- 2) There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or). 2

Accountancy & Business Statistics.  
B.Com. (Hons. Course)

**B.Com. (Part-I)-2015 Examinations**

Paper-I CORPORATE AND FINANCIAL ACCOUNTING

Paper -II BUSINESS STATISTICS

Paper – III ADVANCED ACCOUNTANCY

Paper – IV ADVANCED BUSINESS STATISTICS AND MATHEMATICS

Paper-V BUSINESS LAW (Subsidiary paper of Bus. Admn.)

Paper-VI BUSINESS ECONOMICS (Subsidiary paper of EAFM)

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**Paper I**  
**Corporate and Financial Accounting**

Time : 3 hours.  
Min. Marks 40

Max. Marks. 100

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

**Unit-I**

Accounting Principles, Conventions and Concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares, Buy back of Shares, ESOS in the present scenario. Redemption of Preference Shares.

**Unit-II**

Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

**Unit-III**

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

**Unit-IV**

Sectional and Self Balancing Ledger. Insurance Claims, Loss of Stock and Loss of Profit.

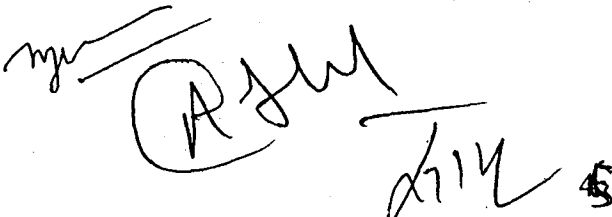
**Unit-V**

Hire Purchase and Installment Sale Transactions. Valuation of Inventory (As-2).

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

**Books Recommended**

1. R.L. Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5. Agarwal, Sharma : Corporate and Financial Accounting

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## **Paper II**

### **Business Statistics**

Time : 3 hours.

Max. Marks. 100

Min. Marks 40

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

#### **Unit-I**

Introduction of Statistics : Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation, Presentation of Data: Diagrams / Graphs of Frequency Distribution Ogive and Histograms.

#### **Unit-II**

Measures of Central Tendency : Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean-Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

#### **Unit -III**

Measures of Dispersion : Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion. Skewness : Different measures of Skewness.

#### **Unit-IV**

Correlation : Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variables : Grouped and Ungrouped Data, Coefficient of Correlation by Spearman's Rank Differences Method and Concurrent Deviation Method.  
Simple Linear Regression.

#### **Unit -V**

Index Numbers : Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating.  
Interpolation : Binomial, Newtons Advancing Differences Method and Lagrange's Method.

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

#### **Books Recommended :**

1. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. Sharma, Jain, Pareek: Business Statistics. (Hindi & English)
4. K.N. Nagar: Elements of Statistics. (Hindi & English)

**Paper III**  
**Advanced Accountancy**

Time : 3 hours.  
Min. Marks 40

Max. Marks. 100

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

**Unit-I**

Corporate Financial Reporting : Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with Special reference to Published Financial Statements.

Elementary knowledge of International Financial Reporting Standards (IRFS)

**Unit-II**

Departmental and Branch Accounts

Royalty Accounts

**Unit-III**

Investment Accounts

Accounts for Non Profit making Concerns

**Unit-IV**

Internal Reconstruction (without scheme)

Amalgamation of Companies (excluding inter-company holding)

**Unit-V**

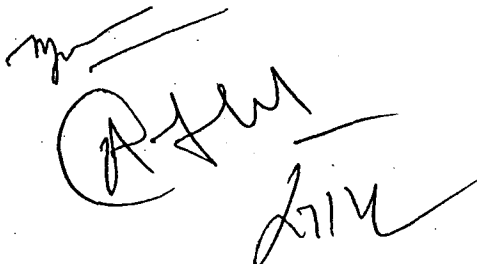
Liquidation of Companies: Procedure, Contributories, Statement of Affairs, Deficiency Account, Liquidator and Receivers Final Statement of Account

Double Account System (excluding accounts of Electricity Supply Companies)

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

**Books Recommended :**

1. R.L. Gupta : Advanced Accounting
2. Shukla, Grewal : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Financial Accounting
4. Agarwal, Sharma : Advanced Accounting
5. Sehgal and Sehgal : Advanced Accountancy Vol.-II

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## Paper IV

### Advanced Business Statistics and Mathematics

Time : 3 hours.

Max. Marks. 100

Min. Marks 40

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

#### Unit-I

Analysis of time series : Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, Sampling : Theory and Methods of Sampling Distribution (Only Theoretical knowledge is required).

#### Unit -II

Association of Attributes and Decision theory

#### Unit -III

Statistical Quality Control: Introduction, Process Control and Product Control, Control Charts for Variables and Attributes, Uses and Application of S.Q.C. Vital & Health Statistics (Death, Birth, Fertility and Reproduction Rates).

#### Unit -IV

Permutations & Combinations. Theory of probability: Elementary problems based on permutations and combinations, additive and multiplicative rules.

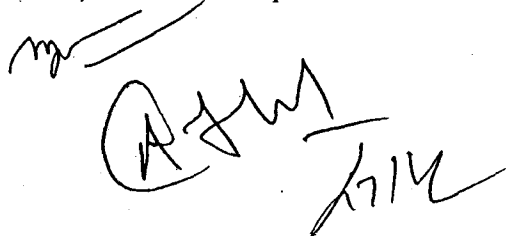
#### Unit -V

A.P., G.P. and H.P.: Simple and direct problems, Elements of Set Theory: Definition of Set and Sub-sets, number of elements in a set, ways of specifying a set, set equality and subset universal set and null set. Basic set operations. Venn Diagrams.

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

#### Books Recommended:

- 1) Sharma, Jain, Pareek: Advanced Business Statistics
- 2) Mathur, Khandelwal, Gupta: Business Statistics
- 3) Kailash Nath Nagar: Business Statistics
- 4) S.P. Gupta - Statistical Methods
- 5) Sancheti & Kapoor - Statistical Methods

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# **B.Com. Part I (Hons. Course)**

## **Paper V**

### **Business Law**

(Subsidiary paper of Bus. Admn.)

Time : 3 hours.  
Min. Marks 36

Max. Marks. 100

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

#### **Unit I**

The Indian Contract Act, 1872: Section 1 to 75

#### **Unit II**

The Indian Contract Act 1872: Special Contracts- Indemnity, Guarantee, Bailment, Pledge, Agency.

#### **Unit III**

The Sale of Goods Act, 1930

#### **Unit IV**

The Indian partnership Act, 1932

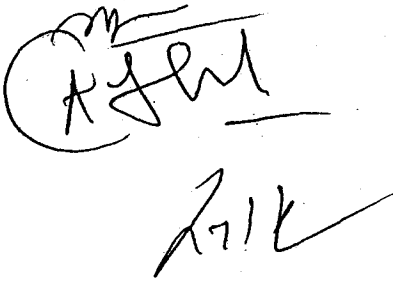
#### **Unit V**

The Limited Liability Partnership Act, 2008

The consumer Protection Act, 1986.

#### **Books Recommended:**

1. Elements of Mercantile Law: N.D.Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law: P.C. Tulsian, Tata McGraw-Hill Publishing Company, New Delhi.
3. Business Law: R.L.Nolakha (Hindi+English), R.B.D., Jaipur
4. Mercantile Law: N.M. Sharma, Shivam Book Depot, Jaipur.
5. Business Law: Sharma, Arya, Gupta, Ajmera Book Company, Jaipur.
6. Mercantile Law: J.P. Singhal (Hindi), Ajmera Book Company, Jaipur.

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**Paper VI**  
**Business Economics**  
(Subsidiary paper of EAFM)

Time : 3 hours.  
Min. Marks 36

Max. Marks. 100

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

**Unit-I**

Introduction to Business Economics : Definition, Meaning, nature and scope of business economics, role of business economics in business policy formulation.

**Unit-II**

Demand Analysis : Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.

Demand Forecasting : Objectives, steps and techniques, demand forecasting for a new product.

**Unit-III**

Production Function – Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.

Revenue and Cost Analysis : Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.

**Unit-IV**

Market Analysis : Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopsony and bilateral monopoly.

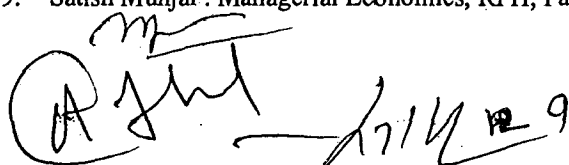
Factor Pricing : Determination of rent, wages, interest and profit. Marginal productivity theory of distribution.

**Unit-V**

National Income Analysis : Definition, concept, components, measurement, problems in estimation, social accounting method. National Income and economic welfare.

**Books Recommended:**

1. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya Publishing House.
2. N.D. Mathur : Managerial Economics, Shivam Book House (P) Ltd., Jaipur.
3. N.D. Mathur : Business Economics, Shivam Book House (P) Limited, Jaipur.
4. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
5. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.
6. C.M. Chaudhary : Business Economics
7. T.R. Jain, O.P. Khanna and Sharda Tiwari : Business Economics.
8. M. D agarwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur
9. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.



**Business Administration (Hons.)**

**Paper I : Business Laws**

Time : 3 hours.

Max. Marks. 100

Min. Marks 40

**Unit I**

The Indian Contract Act, 1872, Sections 1 to 75.

**Unit II**

Special Contracts under the Indian Contract Act viz.-Indemnity, Guarantee, Bailment, Pledge and Agency.

**Unit III**

The Consumer Protection Act, 1986.

**Unit IV**

The Indian Partnership Act, 1932., *Limited liability Partnership Act.*

**Unit V**

The Sale of Goods Act, 1930.

**Books Recommended**

1. M.C. Shukla : A Manual of Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आर.सी. अग्रवाल : व्यापारिक एवं औद्योगिक सन्धियम (मैं. कॉलेज बुक हाउस, जयपुर)
6. मनमोहन प्रसाद : व्यापारिक सन्धियम
7. डॉ. आर. एल. नौलखा : व्यापारिक सन्धियम (रमेश बुक डिपो, जयपुर)

8. माथुर एवं सक्सेना : व्यापारिक सन्नियम (रमेश बुक डिपो, जयपुर)

9. शर्मा, खण्डेलवाल, गोयल एवं कोठारी : व्यापारिक एवं औद्योगिक सन्नियम (जयपुर पब्लिशिंग हाउस)

10. जे.पी. सिंघल : वाणिज्यिक एवं औद्योगिक विधि (अजमेरा बुक कम्पनी, जयपुर)

11. कोठारी, पितलिया, लढ्ढा : व्यावसायिक सन्नियम (शील राइट वेल, जयपुर)

12. Pitaliya, Sharma : Mercantile Law (Sheel Write Well, Jaipur)

## **Business Administration (Hons.)**

### **Paper II : Business Organization**

Time : 3 hours.

Min. Marks 40

Max. Marks. 100

#### **Unit I**

Origin and development of entrepreneurship in India : Problems and Suggestions. Role of RIICO and District Industrial Centres. Significance and establishment of a business organization – consideration and steps only. Business Environment. Business Ethics.

#### **Unit II**

Need and Importance of Finance, Sources of Finance, A brief study of Rajasthan Finance Corporation.

#### **Unit III**

Origin, development and activities of Stock Exchanges in India. A brief study of SEBI, OTCE and NSE.

#### **Unit IV**

Modern methods of Advertisement and Publicity. Significance and evils of advertisement. Economic liberalization policy and its implications. Implications of Globalization Policy on business.

#### **Unit V**

Concept of welfare state. Government assistance to Industries, Industrial Policy, 1991 and onward changes. Industrial Democracy.

### Books Recommended :

1. सुधा जी.एस. : व्यावसायिक संगठन, रमेश बुक डिपो, जयपुर
2. नौलखा आर.एल. : व्यावसायिक संगठन, रमेश बुक डिपो, जयपुर
3. Y.K. Bhushan : Business Organization
4. S.C. Saxena : Business Administration Sahitya Bhawan Agra.
5. C.B. Gupta : Business Organization, National Publishing House  
New Delhi.
6. Khera, S.S. : Government in Business.
7. Francis Cherunilam : Government & Business (Himalaya)
8. Upadhyaya & Sharma : Samaj, Sarkar aur Vyavsay (Ramesh Book  
Depot)
9. Agarwal & Kothari : Sarkar, Samaj aur Vyavsay
10. जी.एस. सुधा : व्यवसाय एवं सरकार (रमेश बुक डिपो, जयपुर)
11. आर.एल. नौलखा : व्यवसाय और सरकार (आदर्श प्रकाशन, जयपुर)
12. सुधा, शर्मा, चौधरी : व्यावसायिक संगठन (शील राइट वैल, जयपुर)
13. Methew, Sharma, Mehta : Business Organization (Sheet Write  
well, Jaipur).

*Sharma Mehta*

## Business Administration (Hons.)

### Paper III Labour Policy and Labour Relations

Time : 3 hours.

Max. Marks. 100

#### Unit I

Min. Marks 40

Indian Labour – An Introduction of Indian Labour, Characteristics, social and economic condition. problems of labour working in public enterprises. Unorganized labour in India – definition, Categories, difference between organised and unorganized workers. Importance and problems of unorganised workers. Child labour in India.

#### Unit II

Agricultural Labour: meaning, Peculiar features, types and problems of Agriculture labour initiatives taken by government for upliftment of labour.

#### Unit III

Payment of wages – concept, factors affecting wage structure. Methods of wage payment. Incentive plans, fringe benefits, profit sharing and Bonus payment Essentials of sound wage payments. Collective bargaining.

#### Unit IV

Social Security for Indian work- meaning, scope of social security, importance of social security. Social security plans.

#### Unit V

Labour welfare meaning, objectives and activities. Principles of labour welfare activities. Undertaken by various agencies in India.

### Books Recommended

Agarwal, R.D. (1972) "Dynamic of Labour Relations" Tata MC Graw – Hill Publishing Company.

Agarwal, R. Kumar, N and Ribounding M (2004)

Belcha, Anjola and karnani, Nupur, (2013), Labour and labour policy in India, Additya- Publishing House, Jaipur

Kumar, A and kruthiventi, A.K. (2003) labour welfare and social security awareness, implementation and utility of labour laws. New Delhi deep and deep publications.

Nolakha, R.L. "Industrial Relations, R.B. D Jaipur Saxena

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**Business Administration(Hons.)**

**Paper IV Business Environment**

Time : 3 hours.

Max. Marks. 100

**Unit I**

Min. Marks 40

Business Environment concepts, importance, Business Environment framework (Internal, External, Micro & Macro environment)

**Unit II**

Economic Environment: Concept, Strategy for economic development, New Economic policy, 1991, Types of economic systems, Eleventh Five year and its salient features.

Economic aspect of Indian Constitution, Directive principles, State policies, fundamental rights, Central-State relations.

**Unit III**

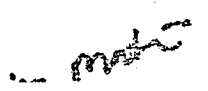
Technological Environment: Meaning, Technology transfer, Process, Factors influencing choice of technology, Intellectual Property Rights (IPR) (Concepts of Patent, Copyright, Trademark)

**Unit IV**

Legal environment: Foreign Exchange Management Act, 1991 (Provisions related to contravention and penalties, adjudication and appeal), Competition Act, 2002 (Amended Act 2007), Consumer Protection Act, 1986 (Consumer rights, duties, complaint redressed procedure)

**Unit V**

Social & Cultural Environment: Corporate social responsibility, Business ethics, Arguments in favour and in against of business ethics, Influence of socio-cultural factors on corporate procedures and practices.





### Books Recommended

1. Cherunilam, Francis, Business Environment and policy, Himalaya Publishing House, Mumbai, 2003, 4th ed.
2. Mathew, M.J. Business Environment, RBSA Publishers, Jaipur.
3. Jain T.R., Trehan, Mukesh and Trehan, Ranju, Business Environment, V.K. India Enterprises.
4. worthington, Ian and Britton, Chris, The Business Environement, Prentice Hall, 2003 4th ed.
5. Paul, Jstin, Business Environment Tata McGraw-Hill, New Delhi, 2006
6. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2006, 12th ed.

## Subsidiary Paper I- Corporate and Financial Accounting

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

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

### Unit-I

Accounting Principles, Conventions and Concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares, Buy back of Shares, ESOS in the present scenario. Redemption of Preference Shares.

### Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

### Unit-III

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

### Unit-IV

Sectional and Self Balancing Ledger. Insurance Claims, Loss of Stock and Loss of Profit.

### Unit-V

Hire Purchase and Installment Sale Transactions. Valuation of Inventory (As-2).

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

### Books Recommended

1. R.L. Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5. Agarwal, Sharma : Corporate and Financial Accounting

*My name*  
22.7.14

Professor & Head  
Dept. of A.B.S.T.  
University of Rajasthan, JAIPUR

*Min. mark*  
22/7/2014  
HEAD  
Department of Business Administration  
University of Rajasthan, Jaipur-302055

18-19

**Bus. Admn.(Hons.)**

**II Subsidiary Paper :Business Economics**

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

**Unit I**

Introduction to Business Economics : Definition, Meaning, nature and scope of business economics, role of business economics in business policy formulation.

**Unit II**

Demand Analysis: Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.

Demand Forecasting: Objectives, steps and techniques, demand forecasting for a new product.

**Unit III**

Production Function: Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.

Revenue and Cost Analysis: Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.

**Unit IV:**

Market Analysis: Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopoly and bilateral monopoly.

Factor Pricing: Determination of rent, wages, interest and profit. Marginal productivity theory of distribution.

## Unit V

National Income Analysis: Definition, concept, components, measurement, problems in estimation, social accounting method. National Income and economic welfare.

### Suggested References

1. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya Publishing House.
2. Mote and Paul : Managerial Economics, TATA McGraw Hill, New Delhi.
3. N.D. Mathur : Managerial Economics, Shivam Book House (P) Ltd., Jaipur.
4. N.D. Mathur : Business Economics, Shivam Book House (P) Limited, Jaipur.
5. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.
7. C.M. Chaudhary : Business Economics
8. T.R. Jain, O.P. Khanna and Sharda Tiwari : Business Economics.
9. M. D agarwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur
10. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.

# Economic Administration & Financial Management

The number of papers and practicals, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown below:

S. No.	Name of the Subject/ Paper	No. of Papers to be offered	Duration Hours	Max. Marks	Min. Pass Marks
	<b>B.Com. (Hons.) Part-I</b>				
	<b>Core Papers</b>				
1.	Business Economics	Paper-I	3 Hrs.	100	40
2.	Indian Banking and Financial System	Paper-II	3 Hrs.	100	40
3.	Elements of Financial Management	Paper-III	3 Hrs.	100	40
4.	Business Budgeting	Paper-IV	3 Hrs.	100	40
	<b>Subsidiary Papers</b>				
1.	Corporate and Financial Accounting	Paper-I	3 Hrs.	100	36
2.	Business Laws	Paper-II	3 Hrs.	100	36

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Head

Department of Economics Administration  
and Financial Management  
University of Rajasthan  
JAIPUR-4

**Core Papers**  
**Paper I : Business Economics**

- Unit-I** Introduction to Business Economics : Definition, Meaning, nature and scope of business economics, role of business economics in business policy formulation.
- Unit-II** Demand Analysis : Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.
- Demand Forecasting : Objectives, steps and techniques, demand forecasting for a new product.
- Unit-III** Production Function – Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.
- Revenue and Cost Analysis : Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.
- Unit-IV** Market Analysis : Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopsony and bilateral monopoly.
- Factor Pricing : Determination of rent, wages, interest and profit. Marginal productivity theory of distribution.
- Unit-V** National Income Analysis : Definition, concept, components, measurement, problems in estimation, social accounting method. National Income and economic welfare.

**Suggested References :**

1. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya Publishing House.
2. Mote and Paul : Managerial Economics, TATA McGraw Hill, New Delhi.
3. N.D. Mathur : Managerial Economics, Shivam Book House (P) Ltd., Jaipur.
4. N.D. Mathur : Business Economics, Shivam Book House (P) Limited, Jaipur.
5. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot, Jaipur.
7. C.M. Chaudhary : Business Economics
8. T.R. Jain, O.P. Khanna and Sharda Tiwari : Business Economics.
9. M. D agarwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur
10. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.

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*Handwritten signature: "Agarwal"*  
**Head**  
Department of Economics Administration  
and Financial Management  
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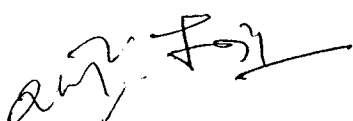
## PAPER – II

### INDIAN BANKING AND FINANCIAL SYSTEM

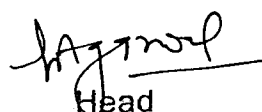
- Unit-I** Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and NABARD. Monetary policy and credit control by RBI.
- Unit-II** Universal banking, E-banking, mobile banking and innovations in banking sector.  
Relationship between Banker and customer – General and Special.
- Unit-III** Negotiable Instruments – Cheques, Bills of Exchange and promissory notes.  
A study of Banking regulations act 1949.
- Unit-IV** Financial System : Functions, major issues in Indian Financial System, Financial sector reforms in India.
- Unit-V** Financial Market – Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market.  
Financial Instruments – Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options – Credit Card.

### Books Recommended

1. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R : "Indian Banking", S. Chand & Company Ltd., New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M. : Financial Markets and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon And T.N. Mathur – Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta : Banking and Finance, Ramesh Book Depot, Jaipur.



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**PAPER – III**  
**ELEMENTS OF FINANCIAL MANAGEMENT**

**Unit-I** Meaning, Scope, Importance and Limitations of Financial Management, Tasks and Responsibilities of a Modern Finance Manager.

Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.

**Unit-II** Ratio Analysis, Liquidity, Activity, Profitability and Leverage Ratios.

Cash flow analysis: sources and uses of cash. Cash flow statement as per AS( Accounting Standard )-3.

**Unit-III** An Introduction of Financial Planning and Forecasting. Break-even Analysis.

Sources of Short-term and Long-term Finance. Equity v/s Debt.

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

Management of Cash and Marketable Securities.

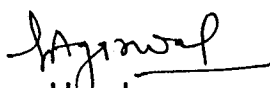
**Unit-V** Receivables and Inventory Management.

Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty. Dividend Policy.

**Books Recommended**

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

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## PAPER – IV BUSINESS BUDGETING

**Unit-I** Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, Preparation of Budgets. Budget Co-ordination. Essentials of an Effective Budgeting.

Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.

**Unit-II** Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.

**Unit-III** Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget.

Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.

**Unit-IV** Product and Production Decision : Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production, Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.

**Unit-V** Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.

Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

### Recommended Books

1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K. : Theory and Practice of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. अग्रवाल, विजय एवं सुरोलिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. : व्यावसायिक बजटन

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# Subsidiary Papers

## Paper - I

### Corporate and Financial Accounting

- Unit-I** Accounting Principles, Conventions and Concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares, Buy back of Shares, ESOS in the present scenario. Redemption of Preference Shares.
- Unit-II** Issue and Redemption of Debentures, Acquisition of Business, Pre-and Post Incorporation Profit. Underwriting of Shares & Debentures.
- Unit-III** Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.
- Unit-IV** Sectional and Self Balancing Ledger. Insurance Claims, Loss of Stock and Loss of Profit.
- Unit-V** Hire Purchase and Installment Sale Transactions. Valuation of Inventory (As-2).

### **Books Recommended**

1. R.L. Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting (Hindi & English)
4. Sehgal and Sehgal: Advanced Accountancy

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

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**Paper – II**  
**Business Laws**

- Unit-I**      The Indian Contract Act, 1872  
                 Sections 1 to 75
- Unit-II**      Special Contracts under the Indian Contract Act viz-Indemnity,  
                 Guarantee, Bailment, Plea and Agency.
- Unit-III**     The Consumer Protection Act, 1986.
- Unit-IV**     The Indian Partnership Act, 1932.
- Unit-V**      The sale of Goods Act, 1930.

**Books Recommended**

1. M.C. Shukla : A manual of Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आर.सी. अग्रवाल : व्यापारिक एवं औद्योगिक सन्धियम
6. मनमोहन प्रसाद : व्यापारिक सन्धियम
7. डॉ. आर.एल. नौलखा : व्यापारिक सन्धियम
8. माथुर एवं सक्सेना : व्यापारिक सन्धियम
9. शर्मा, खण्डेलवाल, गोयल एवं कोठरी : व्यापारिक एवं औद्योगिक सन्धियम
10. जे.पी.सिंघल : वाणिज्यिक एवं औद्योगिक विधि
11. कोठरी, पितलिया, लहना : व्यावसायिक सन्धियम
12. Pitaliya, Sharma : Mercantile Law

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