

UNIVERSITY OF RAJASTHAN,  
JAIPUR

**B.COM.(HONS)**  
**PART-I**  
**2013-14**

Prepared by Pushk

Checked by   
719

Exam 2014

4 • University of Rajasthan

## SCHEME OF EXAMINATION

### B. Com. (Honours) Part—I (10+2+3 Pattern)

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:

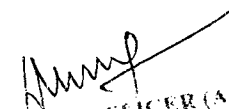
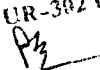
Ist Division 60% of the aggregate marks prescribed in Honours and subsidiary subject of Part I, Part II and Part III Examinations taken together.  
IInd Division 50%

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

### B.Com. Hons. Part I Examination DISTRIBUTION OF MARKS

S. No.	Name of the Subject/Paper	No. of Papers to be offered	Duration Hours	Max. Marks	Min. Pass Marks
<b>Compulsory Subjects (Four)</b>					
1.	General Hindi	One Paper	3 Hrs.	100	36
2.	General English	One Paper	3 Hrs.	100	36
3.	Environment Studies	One Paper	3 Hrs.	90	100 36
	Home Assignment			10	
4.	Elementary Computer Studies	One Paper	3 Hrs.	100	36
5.	Elementary Hindi (For Foreign Students or student from non-Hindi speaking area)				
<b>Core Subjects (Three) :</b>					
1.	Accountancy and Business Statistics				
Honours Subjects :					
(i)	Cost Accounting	Paper-I	3 Hrs.	100	40
(ii)	Business Statistics	Paper-II	3 Hrs.	100	40
(iii)	Quantitative Methods				

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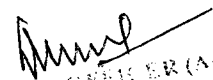

  
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*Syllabus : B.Com. (Hons.) Pt.-I • 5*

& Their Applications	Paper-III	3 Hrs.	100	40
(iv) Advanced Financial Accounting	Paper-IV	3 Hrs.	100	40
<b>Subsidiary Subjects:</b>				
(i) Business Economics	Paper-I	3 Hrs.	100	36
(ii) Commercial Law	Paper-I	3 Hrs.	100	36
Book Keeping & Accountancy (for Non-Commerce students)	One Paper	3 Hrs.	100	36
<b>Compulsory Subjects</b>				
<b>2. Business Administration</b>				
<b>Honours Subject</b>				
(i) Commercial Law	Paper-I	3 Hrs.	100	40
(ii) Business Organization	Paper-II	3 Hrs.	100	40
(iii) Labour Policy and Labour Relations	Paper-III	3 Hrs.	100	40
(iv) Office and Supervision Management	Paper-IV	3 Hrs.	100	40
<b>Subsidiary Subjects:</b>				
(i) <del>Financial Accounting</del> <sup>Corporate Accounting</sup>	Paper-I	3 Hrs.	100	36
(ii) Business Economics	Paper-II	3 Hrs.	100	36
<b>3. Economic Administration and Financial Management</b>				
(i) Business Economics	Paper-I	3 Hrs.	100	40
(ii) Banking & Finance	Paper-II	3 Hrs.	100	40
(iii) Financial Analysis Control	Paper-III	3 Hrs.	100	40
(iv) Business Budgeting	Paper-IV	3 Hrs.	100	40
<b>Subsidiary Subjects :</b> <sup>Corporate Accounting</sup>				
(i) Statistical Methods	Paper-I	3 Hrs.	100	36
(ii) Commercial Law	Paper-II	3 Hrs.	100	36

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**CORE SUBJECTS**

**1. ACCOUNTANCY & BUSINESS STATISTICS**

**Scheme :**

**Max. Marks : 200**

**Min. Pass Marks : 72**

**Paper-I**

**Duration 3 Hrs.**

**Marks 100**

**Paper-II**

**Duration 3 Hrs.**

**Marks 100**

**Note :** The question paper will be divided into two parts as detailed below :

**Part-I** will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

**Part I** of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for part I would be 1 hour.

**Part-II** will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidate will be required to attempt all the 3 questions. **Part II** of the question paper will be answered in a separate usual answer book. Time allowed for Part II will be 2 hours.

**Paper-1 CORPORATE ACCOUNTING**

**M.M. Pass Marks : 40**

**Max.Marks : 100**

**Note :** The question paper will be divided into two parts as detailed below.

**Paper-I** will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

**Part-1** of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

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Part-II will comprise of 3 descriptive/problem solving/ essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/ or. The candidates will be required to attempt all the 3 questions. Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section A**

1. Accounting Principles, Conventions and Concepts.
2. Accounting Standards: Procedure of framing accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20.
3. Issue of shares and debentures. Forfeiture of shares, Reissue of forfeited shares, Right shares and Buy back of shares.

**Section B**

4. Redemption of Preference Shares and Debentures.
5. Business Purchase and Underwriting, Profit prior and post incorporation.
6. Final accounts of companies including managerial remuneration. Disposal of profits, and Issue of bonus Shares.

**Section C**

7. Internal reconstruction ( with out scheme ).
8. Amalgamation of companies ( excluding inter company holding ).
9. Liquidation of 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 Accountancy
2. S.N. Maheshwari : Advanced Accountancy, Vol. I & II
3. Shukla & Grewal : Advanced Accounts.
4. Shukla S.M. : Advanced Accountancy
5. Monga, Schgal. Ahuja : Advanced Accounts Vol. I & II
6. Jain, Khandelwal, Pareek : Corporate Accounting (Hindi & English)  
(Ajmera Book Company, Jaipur)

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**Paper-II : STATISTICS**

**M.M. Pass Marks :40**

**Max Marks : 100**

**Note :** The candidates shall be permitted to 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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Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank space for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/ essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions

Part-II of the question paper will be answered in separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section-A**

1. Introduction of Statistics : Growth of Statistics, Definition, Scope, Uses, Misuses and Limitations of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.
2. Classification and Tabulation of Data : Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation.
3. Measures of Central Tendency : Arithmetic Mean (Simple & Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean-simple and Weighted, Uses and Limitations of Measures of Central Tendency.

**Section-B**

4. Measures of Dispersion : Absolute and Relative Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Co-efficients: Uses and Interpretation of Measures of dispersion.

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5. Skewness : Measures of Skéwness.
6. Index Numbers : Meaning and Uses of Index Numbers, Simple and Weighted Price Index Numbers, Methods of Construction of Index Numbers, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Selection of variables, Base, Weights, Averages and Formula; Fisher's Ideal Index Number, Base shifting, Splicing and Deflating.

**Section-C**

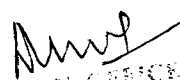
7. Correlation : Meaning and Significance, Scatter Diagram, Correlation Graph, Karl Pearson's Coefficient of Linear Correlation between two Variables in Grouped and Ungrouped Data by Direct and Short cut Methods, Coefficient of Correlation by Spearman's, Rank Differences Method and Concurrent Deviation Method.
8. Liner Regression.
9. Presentation of Data, Diagrammes/Graphs of Frequency Distribution and Histograms Ratio Scale Graph.

**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. कैलाश नाथ नागर : सांख्यिकी के मूल तत्व।
2. गोयल, रंगा, गुप्ता, गोयल : सांख्यिकी, अन्वेषण बुक कम्पनी।
3. बी.एन. गुप्ता : सांख्यिकी।
4. शुक्ला एवं सहाय : सांख्यिकी।
5. एस.पी. गुप्ता : सांख्यिकी।
6. खण्डेलवाल, गुप्ता, गुप्ता : सांख्यिकी विधियाँ।
7. Gupta S.P. : *Statistical Methods Sultan Chand, Delhi.*
8. Sancheti and Kapoor : *Statistics : Theory and Practice*
9. Stockton & Clark : *Introduction to Business & Economic Statistics* : Taraporevala Sons & Co.
10. Croxton, F.E. & Cowden D.I. : *Applied General Statistics.*
11. Reggleman J.R. & Frishee I.N. : *Business Statistics.*
12. Waugh : *Elements of Statistical Methods*
13. Sorwls R.S. : *Elementary Statistics.*
14. Chou Ya-lee : *Applied Economic and Business Statistics.*
15. Connot and Morrel : *Statistics : Theory and P-actice.*
16. यादव, जैन, मित्तल : सांख्यिकी विधियाँ (नेशनल बुकिंग हाउस, दिल्ली)

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17. Ranga, Gupta, Goyal, Bhatnagar : *Statistical Methods* (Ajmera Book Co. Jaipur)

**HONS. PAPER-III : QUANTITATIVE METHODS AND THEIR APPLICATIONS**

**Scheme :**

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

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Part-II will comprise of 3 descriptive/problem solving/ essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section-A**

Statistical Organization in India with special reference to Rajasthan.

**Indian Statistics :** Census of Population, Vital & Health Statistics.

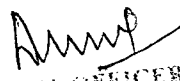
**Agriculture Statistics :** National Sample Survey, Economic Adviser's wholesale, Price Index Numbers. Annual Survey of Industries.


**Statistical Quality Control :** Introduction control charts for process, variables attributes, defects etc. Uses and Application of S.Q.C.

**Section-B**

**Interpolation :** Newton's methods of advancing differences, Binominal Method, Lagrange's Method.

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Association of Attributes Meaning, Significance, Classification, Yales Method.

**Section-C**

**A.P., G.P. and H.P.** Simple and direct problems.

**Sampling :** Sampling of attributes and variables: Large Sample, Small Sample; Tests of Significance, T test, Z test, F test, Chi Square Test.

**Probability :** Elementary problems based on permutations and combinations. Binominal, Normal and Poison distributions.

**Elements of Set Theory :** Definition of Set and Sub-sets, number of elements in a set, ways of specifying a set, set equality and sub-set universal set and null set. Basic set operations. Venn Diagrams.

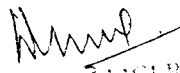

**Books Recommended:**

1. L.S. Porwal & N.P. Agarwal : भारतीय सांख्यिकी (रमेश बुक डिपो, जयपुर)
2. B.N. Asthana : Elements of Statistics (Chaitanya Publication House, Allahabad).
3. B.R. Gangwal and R.C. Gour : A Text Book of Algebra (Ramesh Book Depot, Jaipur).
4. Jain, Agarwal and Khandelwal : Quantitative Methods & Their Application (Kailash Book Dept, Jaipur).
5. गोयल, साहनी एवं बीदावत . परिमाणत्मक विधियाँ एवं उनका व्यवहार (अजमेरा बुक कम्पनी, जयपुर)
6. Reports of National Sample Survey and Annual Survey of Industries.
7. Publications of the Registrar General of India.
8. Census Report.
9. Statistical System in India-Directorate of Economics & Statistics, Government of Rajasthan.

**Books for Reference :**

1. Corxton F.E.D.J. Cowden : Practical Business Statistics.
2. Reggleman, J.R. and I.N. Frisebes : Business Statistics.
3. Spuree, W.S.J.D. Kallog and J.H. Smith : Business and Economic Statistics.
4. Statistical Publications of Government of India and Government of Rajasthan.
5. Hall & Knigh : Higher Algebra.
6. Grant, E.I. : Statistical Quality Control.
7. Ellhance : Fundamentals of Statistics

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8. Mathur, Khandelwal and Gupta : Statistics

**HONS. PAPER-IV : ADVANCED FINANCIAL ACCOUNTING**

**Scheme :**

**Max. Marks : 100      3 hrs. Duration      Min. Pass Marks 400**

**Note :** The candidates shall be permitted to 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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**Section A**

1. Packages, Entries and Containers Accounts, Voyage Accounts.
2. Double Account system ( including accounts of Electricity Companies ).
3. Valuation of Inventories AS- 2.

**Section B**


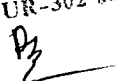
4. Accounts of holding companies, preparation of consolidated financial statements ( inter company holdings ).
5. Accounts of Banking Companies.
6. Accounts of Life Insurance and general Insurance Companies.

**Section C**

7. Trends in published final accounts of companies.
8. Accounts of agriculture farms and hotels.
9. Indian Accounting Standards 6 to 12.

**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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**Books Recommended**

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1. R.L. Gupta : Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy, Vol. I & II
3. Shukla & Grewal : Advanced Accounts.
4. Shukla S.M. : Advanced Accountancy
5. Monga, Sehgal, Ahuja : Advanced Accounts Vol. I & II
6. Jain, Khandelwal, Pareek : Advanced Accountancy

**Subsidiary Subjects for ABST Group  
Subsidiary Paper-I : Business Economics**

**Scheme :**

**Max.Marks 100      3 Hrs. Duration      Min.Pass Marks 36**

**Note:** The candidates shall be permitted to 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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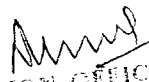

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

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**Section—A**

1. Meaning and scope of Business Economics. Role of Micro and Macro Economic analysis. Elementary treatment in the formulation of business policies.

2. Demand Analysis : Utility and Indifference Curve approaches. Demand and the law of demand. Elasticity of demand and its measurement. Meaning, methods and significance of demand forecasting.

**Section—B**

3. Cost and Production Analysis : Cost concept. Cost output relationship. Production functions in short and long-run. Supply and the law of supply.

4. Price determination under different market structures-Perfect Competition. Monopoly and imperfect Competition.

**Section—C**

5. National Income Analysis-Meaning and significance of National Income. Various concepts relating to National Income and their computation. Methods of measuring National Income including social accounting technique. National Income and Economic Welfare.

6. Factor Pricing-Determination of Rent, Wages, Interest and profit. Profit Policy : Maximization, Optimization and satisfaction approaches of profit.

**Books Recommended :**

1. D.M. Mithani : Fundamentals of Business and Managerial Economics - Himalaya Publishing House, Bombay.
2. U.L. Mote Samuel Paul and G.S. Gupta : Managerial Economics. Tata McGraw Hill.
3. वाष्णय एवं महेश्वरी : प्रबन्धकीय अर्थशास्त्र
4. Charles L. Schultze : National Income Analysis. Prentice Hall of India Private Limited, New Delhi.
5. एम.एल. सेठ : अर्थशास्त्र के सिद्धान्त
6. Paul A. Samuelson : Economics, McGraw Hill, New York.
7. पी.सी. अग्रवाल, एम.डी. अग्रवाल : व्यावसायिक अर्थशास्त्र (रमेश बुक डिपो, जयपुर)

**Subsidiary Paper-II : Commercial Law**

**Scheme :**

Max.Marks 100      3 Hrs. Duration      Min.Pass Marks 36

Note : The candidates shall be permitted to battery operated

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pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless. The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

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Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section-A**

The Indian Contract Act-Section 1 to 75.

**Section-B**

Special contracts under the Indian Contract Act, viz; Indemnity; Guarantee, Bailment, Pledge and Agency, Consumer Protection Act.

**Section-C**

The Indian Partnership Act, Sale of Goods Act.

**Books Recommended:**

1. M.C. Shukla : Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Davar : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आर.सी. अग्रवाल : व्यापारिक एवं औद्योगिक सन्नियम (मैसर्स कॉलेज बुक हाउस)
6. ManMohan Prasad : Vyapar Sanniyam.
7. आर.एल. नवलखा : व्यापारिक सन्नियम (आदर्श प्रकाशन, जयपुर)
8. माथुर एवं सक्सेना : व्यापारिक एवं औद्योगिक सन्नियम (रमेश बुक डिपो, जयपुर)
9. डॉ. खींचा विशेष, माथुर : व्यापारिक एवं औद्योगिक सन्नियम
10. जे.पी. सिंदल : वाणिज्यिक एवं औद्योगिक विधि
11. शर्मा, गर्ग, कोठारी : व्यापारिक एवं औद्योगिक सन्नियम (जयपुर पब्लिशिंग हाउस)

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**Book Keeping and Accountancy**  
(for non-commerce students)

**Scheme :**

**Max.Marks 100      3 Hrs. Duration      Min.Pass Marks 36**  
**One Paper**

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

The question paper will be divided into two parts as detailed below:

**Part-I** will comprise 2 questions of 20 marks each. Question No.1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank space for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

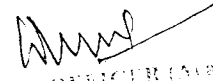

**Part-II** will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section-A**

1. Nature & Methodology of Accounting : Nature, Postulates, Daulaspect, Assumptions, Conventions and working rules.
2. Books of original record-subsiidiary books, columñar books, Ledger Trial balance.
3. Cheques and Bill of Exchange, Promissory Notes etc.
4. Matching of cost and Revenue-Expired cost and Unexpired cost.
5. Provisions and Reserves, Promissory Notes.
6. Preparation of Balance Sheet and Income Statement (Profit and Loss Account) for manufacturing Trading and services with adjustments.
7. Rectification of Errors.

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**Section-B**

8. Accounts of Non-Commercial Organisations-Receipt and payment accounts, Income and Expenditure accounts and Balance sheet.

9. Account Current and Average due date.

10. Consignment and Joint Venture.

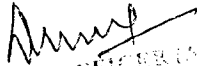

**Section-C**

11. Company Accounts-Issue of Share and Debentures (Elementary)

12. Partnership accounts including admission, retirement or death and dissolution.

**Books Recommended:**

1. Jai Narain Vaish : Book Keeping and Account Part I and II
2. R.R. Gupta : Book Keeping and Accountancy
3. Gupta Jain & Gupta : Book-keeping (Ramesh Book Depot, Jaipur)

  
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B.A. Hons.  
Part-I

**2. BUSINESS ADMINISTRATION (Hons.)**  
**Hons. Paper-I : COMMERCIAL LAW**

**Scheme :**

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

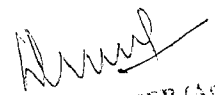
**Note :** The candidates shall be permitted to battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No.1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank space for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

  
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Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section-A**

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

**Section-B**

Special contracts under the Indian Contract Act.viz - Indemnity Guarantee, Bailment, Pledge and Agency. Consumer Protection Act, 1986.

**Section-C**

The Indian Partnership Act, Sale of Goods Act.

**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 (मै. कालेज बुक हाउस, जयपुर)
6. मनमोहन प्रसाद : व्यापारिक सन्धियम
7. डॉ. आर. एल. नौलखा : व्यापारिक सन्धियम (रमेश बुक डिपो, जयपुर)
8. माथुर एवं सक्सेना : व्यापारिक सन्धियम (रमेश बुक डिपो, जयपुर)
9. शर्मा, खण्डेलवाल, गोयल एवं कोठारी : व्यापारिक एवं औद्योगिक सन्धियम (जयपुर पब्लिशिंग हाउस)
10. जे. पी. सिंघल : वाणिज्यिक एवं औद्योगिक विधि (अजमेरा बुक कम्पनी, जयपुर)
11. कोठारी, पितलिया, लड्डा : व्यावसायिक सन्धियम (शील राइट वेल, जयपुर)
12. Pitaliya, Sharma : Mercantile Law (Sheel Write Well, Jaipur)

**Hons. Paper-II : BUSINESS ORGANIZATION**

**Scheme :**

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

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

The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No.1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No.

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2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank space for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

#### Section-A

1. Origin and development of entrepreneurship in India : Problems and Suggestions. Role of RIICO and District Industrial Centers.

2. Significance and establishment of a business organization Consideration and steps only. Business Environment, Business Ethics.

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

#### Section-B

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

5. Concept, objectives, forms and kinds of Business Combinations, Combination Movement in India.

6. Modern methods of Advertisement and Publicity. Significance and evils of advertisement.

#### Section-C

7. Economic liberalisation policy and its implications, Implication of Globalisation Policy on business.

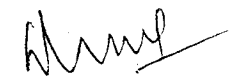
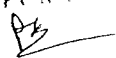
8. Concept of welfare state, Government assistance to Industries.

9. 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.

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6. Khera, S.S. : Government in Business.
7. Francis Cherunillem : 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. Mathew, Sharma, Mehta : Business Organization (Sheel Write Well, Jaipur).

**Hons. Paper-III : LABOUR POLICY AND LABOUR RELATIONS**

**Scheme :**

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

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

The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No.1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank space for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

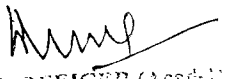

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section-A**

Evolution of Industrial Labour.

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Characteristics of India Worker-old and new, Organised sector and unorganised sector workers in India.

Social and Economic background of industrial worker.

Labour Association with villages and agricultural land

Labour Welfare in India : Manufacturing, Mining and Plantation Sector.

#### Section-B

Wages and earnings of Indian Worker, Incentives and Bonus.

Social security for Industrial Workers-Provident Fund, Employees Insurance Scheme, Gratuity and Pension.

Labour Policy and its development in India, objectives of labour policy main features and postulates.

#### Section-C

Rationalisation and automation-Concept and effects, Workers' views on rationalisation and automation.

Labour problems in public sector

Problems of the Agricultural Workers.

Suggestion to improve labour conditions.

#### Books Recommended :

1. आर.सी. सक्सेना : श्रम समस्याएँ एवं समाज कल्याण
2. पी.एन. भगोलीवाल : श्रम अर्थशास्त्र एवं सामाजिक सुरक्षा
3. डॉ. देवेन्द्र प्रताप नारायण सिंह : औद्योगिक सम्बन्ध एवं श्रम समस्याएँ (बिहार हिन्दी ग्रंथ अकादमी)
4. बालेश्वर पाण्डेय : भारत में श्रम कल्याण (उत्तर प्रदेश हिन्दी ग्रंथ अकादमी)
5. C.K. Johari : Issues in Labour Policy
6. Government of India : Report of the National Commission on Labour (Gajendra Gadkar Commission).
7. R.D. Lamabnert : Workers, factories and Social Change in India.
8. Baldeo R. Sharma : The Indian Worker.

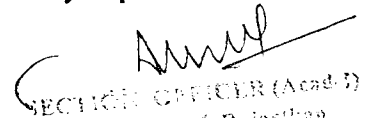
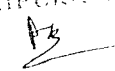
#### Hons. Paper-IV : OFFICE AND SUPERVISION MANAGEMENT

#### Scheme :

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

Note : The candidates shall be permitted to battery operated

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JAIPUR-302 004  


pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

The question paper will be divided into two parts as detailed below:

Part-I will comprise 2 questions of 20 marks each. Question No.1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank space for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

#### Section-A

**Office Management :** Meaning, importance and functions of office management; relationship with various departments. Office location and layout, objectives of principles of a good office layout. Procedure for efficient handling of office work.

#### Section-B

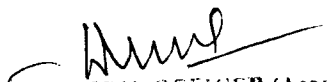

**Maintenance of records :** filing and indexing of records, office system and routine, work simplification, work measurement and control. Use of modern office appliances.

**Supervisory Management :** Meaning and objectives of supervision, prerequisites of effective supervision. Qualities and responsibilities of a supervisor, functions of a supervisor.

#### Section-C

**Supervisory skills,** developing supervisory skills, developing supervisory training programmes, coping with change, current issues in supervision-time management, stress management and developing quality circles.

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**Books Recommended :**

1. आर.सी. अग्रवाल एवं एल.एस. कोठारी : कार्यालय प्रबन्ध (कॉलेज बुक डिपो, जयपुर)
2. टी.एम. समीनी एवं सी.एल. चतुर्वेदी : आधुनिक कार्यालय प्रबन्ध
3. गुप्ता, मलिक, बंसल एवं जैन : कार्यालय प्रबन्ध (हिन्दी प्रबन्धन कार्यान्वयन निदेशालय) (दिल्ली विश्वविद्यालय, दिल्ली)
4. ओ.पी. गुप्ता एवं सी.एल. चतुर्वेदी : आधुनिक कार्यालय प्रबन्ध
5. आर.एन. श्रीवास्तव : कार्यालय प्रबन्ध सिद्धान्त एवं व्यवहार
6. डॉ. लालचन्द जैन : कार्यालय प्रबन्ध (मध्यप्रदेश हिन्दी ग्रंथ अकादमी)
7. Khorshed D.P. Madan : H. Mc Dowell-Administration Management (Vikas)
8. R.K. Chopra : Office Organization and Management.
9. J.C. Donyr : Office Management Unwin.
10. Willaim R. Loffingwell : Text Book of Office management
11. R. George Terry : Office Management and Control (Richard Irwin)
12. भार्गव एवं सुधा कार्यालय प्रबन्ध
13. Adams and Dickey : Basic Principles of Supervision.
14. M.F. Abhas and D.P. Padhyaya : Supervisory's Job (N.P.C.)
15. George R. Terry & Leslie W. Rue : A guide to Supervision
16. George R. Terry : Supervisory Management.
17. Dr. Raj Bahadur Singh Evam Ram Kishore Singh : Audhyogik Adhikshan (Uttar Pradesh Hindi Granth Academy) Hindi.
18. Evan & D.:Supervisory Management.

**Subsidiary Subjects for Business Administration Group**

**Subsidiary Paper-I : ~~Financial Accounting~~**

**Scheme :**

*(Corporate Accounting)*

**Max. Marks 100**

**3 Hrs. Duration**

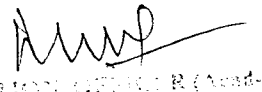

**Min. Pass Marks 36**

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

The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No 1 will consist of 10 short answer questions of 2 marks each. Each

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question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

#### Section A

1. Accounting Principles, Conventions and Concepts. id
2. Accounting Standards: Procedure of framing accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20. n
3. Issue of shares and debentures. Forfeiture of shares. Reissue of forfeited shares. Right shares and Buy back of shares.

#### Section B

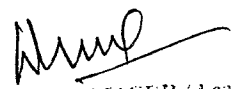
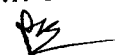
4. Redemption of Preference Shares and Debentures. i
5. Business Purchase and Underwriting, Profit prior and post incorporation. s
6. Final accounts of companies including managerial remuneration, Disposal of profits, and Issue of bonus Shares.

#### Section C

7. Internal reconstruction ( with out scheme ). l
8. Amalgamation of companies ( excluding inter company holding ).
9. Liquidation of 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

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## Books Recommended

35

1. R.L. Gupta : Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy, Vol. I & II
3. Shukla & Grewal : Advanced Accounts.
4. Shukla S.M. : Advanced Accountancy
4. 5. Monga, Sehgal, Ahuja : Advanced Accounts Vol. I & II
5. 6. Jain, Khandelwal, Pareek : Corporate Accounting (Hindi & English)
6. 7. (Ajmera Book Company, Jaipur)
7. 8.

## Subsidiary Paper-II : Business Economics

### Scheme :

Max.Marks 100      3 Hrs. Duration      Min.Pass Marks 36

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

The question paper will be divided into two parts as detailed below

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

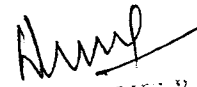
Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

### Section-A

1. Meaning and scope of Business Economics. Role of Micro and Macro Economic analysis. Elementary treatment in the formulation of business policies.

2. Demand Analysis : Utility and indifference curve approaches. Demand and the law of demand. Elasticity of demand and its measurement. Meaning, methods and significance of demand forecasting.

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**Section-B**

3. Cost and Production Analysis. Cost concept, Cost output relationship. Production functions in short and long-run. Supply and the law of supply.

4. Price determination under different market structures-Perfect competition, monopoly and imperfect competition

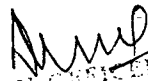
**Section-C**

5. National Income Analysis-Meaning and significance of National Income. Various concepts relating to National Income and their computation. Methods of measuring National Income including Social accounting technique. National Income and Economic Welfare

6. Factor Pricing-Determination of Rent, Wages, Interest and profit. Profit Policy : Maximization, optimisation and satisficing approaches of profit.

**Books Recommended:**

1. D.M. Mithani : Fundamentals of Business and Managerial Economics. Himalaya Publishing House, Bombay.
2. U.L. Mote Samuel Paul and G.S. Gupta : Managerial Economics Tata Mcgraw Hill.
3. वाण्य एवं महेश्वरी : प्रबन्धकीय अर्थशास्त्र
4. Charles L. Schulze : National Income Analysis. Prentice-Hall India Private Limited, New Delhi.
5. एम.एल. सेठ अर्थशास्त्र के सिद्धान्त
6. Paul A. Samuelson : Economics. Mcgraw Hill New York
7. पी.सी. अग्रवाल, एम.डी. अग्रवाल : व्यावसायिक अर्थशास्त्र (ग्रेजुएट वृत्त विद्यापीठ जयपुर)
8. Mathur N.D. : Business Economics (Sheet Write Well (P) Ltd Jaipur)

  
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3. ECONOMIC ADMINISTRATION AND FINANCIAL  
MANAGEMENT

Hons. Paper I Business Economics

*Scheme :*

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

Note : The candidates shall be permitted to 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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The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Hons. Paper—I : BUSINESS ECONOMICS**

**Scheme :**

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

**Section—A**

1. Meaning and Scope of Business Economics. Role of Micro and Macro economics analysis. Elementary Treatment in the formulation of business policies.

2. Demand Analysis—Utility and indifference curves approaches. The law of demand, elasticity of demand and its measurement, Role of demand forecasting in business operations. Methods of demand forecasting.

3. Cost and production analysis, cost concepts and cost output relationships. Production functions in short and long run. Supply and the Law of Supply.

**Section—B**

4. Price determination under different market structure-Perfect competition, Monopoly and Imperfect Competition.

5. Factor Pricing : Determination of Rent, Wages, Interest and Profit (only modern theories).

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6. Profit policy-maximisation, optimisation and satisfying approaches of profit.

**Section—C**

7. National Income Analysis-Meaning and significance of national income, various concepts relating to national income and their computation. Methods of measuring National Income including Social Accounting Techniques, National Income and Economic Welfare.

8. Business cycles-Meaning, Phases and Theories of business cycles. Contra-cyclical policies-monetary, fiscal and others.

**Books Recommended:**

1. D.M. Mithani : Fundamentals of Business and Managerial Economics.
2. M.V. Pylee and Other : Managerial Economics.
3. Mate, Paul and Gupta : Managerial Economics.
4. Charles L. Schultze : National Income Analysis. Prentice hall of India Pvt. New Delhi.
5. Paul a. Samuelson : Economics.
6. M.L. Seth : Principles of Economics.
7. वाष्णेय एवं माहेश्वरी : प्रबन्धकीय अर्थशास्त्र
8. एम.एल. सेठ : अर्थशास्त्र के सिद्धान्त

**Hons. Paper—II : BANKING & FINANCE**

**Scheme :**

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

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

The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each question will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section—A**

1. Bank-Definition and functions, methods of credit creation. A brief study of Regional Rural Banks, Investment Banks, and Development. Banks, A study of R.B.I. & NABARAD. Recent trends in Indian Banking (E-banking, innovative banking).

**Section—B**

2. Relationship between Banker and customer, Negotiable instruments. Cheques, Bills of exchange and Promissory notes. Endorsement and crossing, Presentation, collection and payment of Negotiable instruments, Dishonour of Cheques and its legal provisions. Salient features of the Banking Regulation Act.

**Section—C**

3. Nature and Scope of Public finance. Principle of maximum social advantage. Public expenditure, Cannons and effect, Major trends of Public expenditure in India. Cannon of taxation, Public debt in India Centre & state finance relations, Deficit financing with special reference to India.

**Books Recommended :**

1. R.S. Daver : Law and Practice of Banking.
2. B.M.L. Nigam : Banking Law & Practice
3. Basant Desai : Indian Banking (Nature & Problems)
4. एम.सी. वैश्य : मुद्रा एवं बैंकिंग
5. एम.एल. सेठ : मुद्रा एवं बैंकिंग
6. टी.टी. सेठी : मौद्रिक अर्थशास्त्र
7. एच.सी. शर्मा : मुद्रा बैंकिंग एवं राजस्व

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*Handwritten Initials*

8. मालीराम एवं जी.एन. शर्मा : बैंकिंग विधि एवं व्यवहार  
9. बी.एल. ओझा : मुद्रा एवं बैंकिंग।

**Hons. Paper—III : FINANCIAL ANALYSIS AND CONTROL**  
**Scheme :**

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

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

The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each questions will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section—A**

1. Meaning, Significance and Objectives and Financial Analysis.
2. Financial Statements their nature and functions. Essentials of a good Financial Statement Limitations.
3. Techniques of Financial Analysis, Ratio Analysis, Trend Analysis. Comparative Statements, Funds Flow and Cash Flow Analysis.

**Section—B**

4. Financial Planning—Menaing, Need and Essentials of Good Financial Planning, Capital Structure and its Determinants.

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5. Sources of Finance Short, Medium and Long Term, Owned Funds V/s Borrowed Funds, Lease Financing.

6. Elementary study of term lending institutions with special references to I.D.B.I., I.F.C.I., R.I.L.C.O. and R.F.C.

**Section—C**

7. Cost Volume Profit relationship.

8. management of current assets cash receivables and inventories.

9. Capital Expenditure Methods Urgency Method, Pay Back Period, Return on Investment and Present Value Method.

**Books Recommended :**

1. Prasanna Chandra : Financial Management.
2. I.M. Pandey : Financial Management.
3. Willson James D. and Campbell John B. Controllership.
4. Block and Hirt : Foundations of Financial Management.
5. डी.सी. शर्मा : वित्तीय प्रबन्ध
6. आर.एस. कुलश्रेष्ठ : निगमों का वित्तीय प्रबन्ध

**Hons. Paper—IV : BUSINESS BUDGETING**

**Scheme :**

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

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


The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each questions will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each

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question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section—A**

1. Budgeting-Meaning, Origin and Significance, Public and Private Budgets, Concepts of Surplus, Deficit and Balance Budgets. Fixed and Flexible budgets. Benefits and Limitations of Business Budgets.

2. Budget Organization, Budget Committee and Budget Manual. Time framework : Annual, Half yearly, Quarterly, Monthly, Weekly and Daily Budgets.

3. Features of Sound Business Budgeting System.

**Section—B**

4. Operating Business Budgets, Sales Budget, Production Budget, Materials Budget, Labour Budget, Overheads Budget, Financial Budgets-Cash Budget, master Budget, Human Resource Budget, Research and Development Budgets.

5. Capital Budgeting—Types of Capital Expenditure, Capital Expenditure and Investment Banking Techniques Pay Back, Average Rate of Return, Net Present Value and Internal Rate of Return.

6. Control of Capital Expenditure.

**Section—C**

7. Performance Budgeting—Concept, Evolution and its uses in Business Decisions-Preparation of Performance Budgets, Follow-up and Monitoring.

8. Zero Base Budgeting-Concept, Evolution and its Practical Utility in Business Decisions.

9. Information System for Business Budget.

**Books Recommended :**

1. J.B. Heckert and J.D. Wilson : Business Budgeting and Control
2. G.A. Welsch : Business Budgeting
3. Clark and others : Capital Budgeting
4. E.I. Altman : Financial Hand Book
5. R.M. Srivastava : Financial Decision Making

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6. आर.एस. कुलश्रेष्ठ : निगमों का वित्तीय प्रबन्ध
7. माहेश्वरी एवं मित्तल : लागत रेखांकन

**Subsidiary Subjects for E.A.F.M. Group**

**Subsidiary Paper—I : STATISTICAL METHODS**

**Scheme :**

**Max.Marks 100      3 Hrs. Duration      Min.Pass Marks 36**

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

The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each questions will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

Section A

**Paper I : Corporate Accounting**

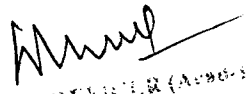

Duration : 3 hrs.

Max. Marks : 100

**Section A**

1. Accounting Principles, Conventions and Concepts.
2. Accounting Standards: Procedure of framing accounting standards and their relevance in accounting. AS-1, AS-9, AS-14 and AS-20.
3. Issue of shares and debentures. Forfeiture of shares, Reissue of forfeited shares, Right shares and Buy back of shares.

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Section B

4. Redemption of Preference Shares and Debentures.
5. Business Purchase and Underwriting, Profit prior and post incorporation.
6. Final accounts of companies including managerial remuneration, Disposal of profits, and Issue of bonus Shares.

Section C

7. Internal reconstruction ( with out scheme ).
8. Amalgamation of companies ( excluding inter company holding ).
9. Liquidation of 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 Accountancy
2. S.N. Maheshwari : Advanced Accountancy. Vol. I & II
3. Shukla & Grewal : Advanced Accounts.
4. Shukla S.M. : Advanced Accountancy
5. Monga, Sehgal, Ahuja : Advanced Accounts Vol. I & II
6. Jain, Khandelwal, Pareek : Corporate Accounting (Hindi & English)  
(Ajmera Book Company, Jaipur)

8. शर्मा, जैन एवं पारीक : सांख्यिकी विधियाँ, साहित्य भवन, आगरा
9. Stockton & Clark : Introduction to Business and Economics  
Statistics: Taraporevalar Sons & Co.
10. Croxton, F.E. & Cowden D.J. : Applied General Statistics
11. Reggleman J.R. & Frishee I.N. : Business Statistics.

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12. Waugh : Elements of Statistical Methods.
13. Sorowds R.C. : Elementary Statistics
14. Chou, Ya-leen : Applied Economic and Business Statistics
15. Connor and Morrell : Statistics Theory and Practice
16. Gupta. S.P. : Statistical Methods; Sultan Chand, Delhi.

**Subsidiary Paper—II : COMMERCIAL LAW**

**Scheme :**

**Max. Marks 100      3 Hrs. Duration      Min.Pass Marks 36**

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

The question paper will be divided into two parts as detailed below :

Part-I will comprise 2 questions of 20 marks each. Question No. 1 will consist of 10 short answer questions of 2 marks each. Each questions will be answered in a maximum of 20 words. Question No. 2 will consist of 5 short answer questions of 4 marks each. Each question will be answered in a maximum of 50 words.

Part I of the question paper will be answered in a separate booklet containing the questions and appropriate blank spaces for answers below the questions in the booklet itself. Time allowed for Part-I would be 1 hour.

Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

Part-II of the question paper will be answered in a separate usual answer book. Time allowed for Part-II will be 2 hours.

**Section—A**

- 1 The Indian Contract Act Section 1 to 75.

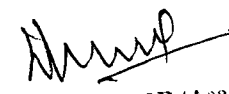

**Section—B**

Special contracts under the Indian Contract Act. viz; Indemnity, Guarantee, bailment, Pledge and Agency Sale of Goods Act.

**Section—C**

The India Partnership Act, The Factories Act.

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**Books Recommended :**

1. M.C. Shukla : 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 (मै. कॉलेज बुक हाउस, जयपुर)
6. Man Mohan Prasad : Vyapar Sanniyam
7. आर.एल. नौलखा : व्यापारिक सन्धियम (आदर्श प्रकाशन, जयपुर)
8. माथुर एवं सक्सेना : व्यापारिक एवं औद्योगिक सन्धियम (रमेश बुक डिपो, जयपुर)
9. डॉ. खींचा, विशेष माथुर : व्यावसायिक एवं औद्योगिक सन्धियम (मलिक एण्ड कम्पनी, जयपुर)
10. जे. पी. सिंघल : वाणिज्यिक एवं औद्योगिक विधि (अजमेरा बुक कम्पनी, जयपुर)
11. शर्मा, गर्ग, कोठारी : व्यापारिक एवं औद्योगिक सन्धियम (जयपुर पब्लिशिंग हाउस)

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