UNIVERSITY OF RAJASTHAN, JAIPUR

B.COM.(HONS) PART-III 2013-14

Prepaired by Pushp

Checked by

719

Exam. 2014

SCHEME OF EXAMINATION
B.Com. (Honours) Part III
(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 :

First Division   60%⎫ of the aggregate marks prescribed in
Second Division   50%⎭ Honours and subsidiary subject of Part I, Part II and Part III Examinations, taken together.
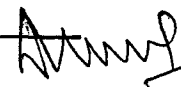
All the rest will be declared to have passed the Examination. No division shall be awarded at the Honours Part I and Part II examinations. The number of papers and practicals, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown below :

B.Com. Hons. Part III Examination
DISTRIBUTION OF MARKS

S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
1	2	3	4	5
1.	**Accountancy & Business Statistics**			
	Honours Subjects			
	Paper -IX : Auditing	3 hrs.	100	40
	Paper-X : Advanced Cost Accounting	3 hrs.	100	40
	Optional Papers XI & XII			
	(only two of the following :)			
	Paper-XI/XII : (1) Computer Application in Accounting	3 hrs.	100	40
	Paper-XI/XII : (2) Business Statistics	3 hrs.	100	40

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Paper-XI/XII (3) Stock market and Security Analysis	3 hrs.	100	40
Paper-XI/XII (4) Tax Planning	3 hrs.	100	40
Paper-XI/XII : (5) Cost and management Audit	3 hrs.	100	40
Paper-XI/XII (6) Business Mathematics	3 hrs.	100	40
Paper-XI/XII (7) Operation Research	3 hrs.	100	40

Subsidiary Subjects

Paper-I Business and Government	3 hrs.	100	36
Paper-II Rural Development and Co-operation	3 hrs.	100	36

2. Business Administration

Honours Subjects :

Paper-IX : Functional Management	3 hrs.	100	40
Paper-X Development of Business Entrepreneurship	3 hrs.	100	40
Paper-XI : Fundamentals of Organisational Theory and Practice	3 hrs.	100	40
Paper-XII : Industrial Laws	3 hrs.	100	40

Subsidiary Subjects :

Paper-I . Auditing	3 hrs.	100	36
Paper-II . ~~International Finance and Foreign Exchange~~ Rural Development and Cooperation	3 hrs.	100	36

3. Economic Administration and Financial Management

Honours Subjects :

Paper-IX : International Finance and Foreign Exchange	3 hrs.	100	40
Paper-X : Economic Environment in India	3 hrs.	100	40
Paper-XI : Rural Development and Cooperation	3 hrs.	100	40
Paper-XII : Public Economics	3 hrs.	100	40

Subsidiary Subjects :

Paper-I : Auditing	3 hrs.	100	36
Paper-II : Business and Government	3 hrs.	100	36

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B.Com. Hons. Part-III
1. ACCOUNTANCY AND BUSINESS STATISTICS
Scheme :

Hons. Paper-IX : AUDITING

Min. Pass Marks 40   **Max. Marks 100**

3 hrs. Duration

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

Part-1 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.

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. Auditing : Meaning, Objects, Fraud, Error; : Book-keeping, Accounting and Auditing; Classification of Audits; Planning and Procedure of Audit; Audit Programmes; Auditor's Working Papers; Test Checking; Routine Checking.

2. Internal control : Meaning, objectives and evaluation of Internal Control; Internal Check and Internal Audit; Internal Control regarding Sales, Purchases, Assets, liabilities and salaries and Wages; Vouching.

3. Verification and Valuation of Assets and Liabilities; Rules laid down in Kingston Cotton Mills Co. Ltd. (1896); Irish Woollen

Co. Ltd. (1901); Westminister Road Construction & Engineering ltd. (1941) and Thomas Gerard and Sons Ltd. (1967).

Section - B

1. Audit of Sole Proprietorship and Partnership Concerns, Educational Institutions, Cinemas, Clubs and Hospitals.
2. Audit of joint stock companies : Appointment, Removal and Remuneration of Company Auditor; Audit of Share Capital, debentures and Managerial Remuneration; Audit for the purpose of Statutory Report and Prospectus; Audit of Government Companies with reference to Section 619 to the Companies Act. 1956

Section - C

1. Rights, Duties and Liabilities of an Auditor and Rules laid down in London and General Bank Case (1985); Hedley Byrne and Co. Ltd. v/s Helle and Partners Ltd. (1963): CIT v/s G.M. Dandekar (1952): Anupam Roy v/s P.K. Mukherjee (1956).
2. Divisible Profits including Audit of Reserves and Provisions.
3. Audit Reports and Audit Certificates.
4. Investigation : Meaning, objectives, procedure: Investigation on behalf of perspective purchaser of business, banker and prospective investor.
5. Cost Audit : Meaning, nature, objective, scope and types of cost audit.

Books Recommended:

1. बी.एन. ठण्डन : अंकेक्षण
2. टी.आर. शर्मा : अंकेक्षण
3. एस.एम. शुक्ला : अंकेक्षण
4. जैन, खण्डेलवाल : अंकेक्षण
5. Spicer & Paglar : Practical Auditing (Indian Ed.)
6. De Paula : Principles of Auditing
7. J. Lancaster : Principles & Practice of Auditing
8. R.G. Williams : Elements of Auditing
9. Mautz and Sharaf : Philosophy of Auditing
10. Ronald I. Irish : Auditing
11. Jagidsh Prakash : Auditing
12. Krinadwala & Krishnadwala : Auditing

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Hons. Paper-X : ADVANCED COST ACCOUNTING

Scheme :

Min. Pass Marks 40   **Max. 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. 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.
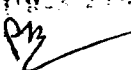
Section - A

1. Review of Cost Accounting as information system; Concept of Costs; Types of costs; Installation of a Costing System.

2. Cost Control as distinct from cost determination; Control over Wastage, Scrap, Spoilage and Defective.

3. By-product and Joint product costing including equivalent units.

4. Cost Control Accounts and Integral Accounts.

Section - B

5. Marginal Costing : Stock valuation under marginal costing; Absorption costing curve linear, Break even analysis; Break even charts; Differential cost analysis.

6. Cost Analysis for management decision making like, Make or Buy; own or lease; repair or replace; now or later; sale of scrap or retain; shut down or continue; expand or contract; dropping or adding a product; suitable product mix.

7. Pricing decision in special circumstances, like sale below cost, export pricing, dumping and inflation.

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Section - C

8. Standard Costing : General Principles; setting of standard costs: variance analysis cost; profit and sales variances, presentation of variances.

9. Uniform Costing and Inter-firm comparison.

10. Cost Reduction : Meaning: Techniques: Principles and Procedure: Treatment of research and development costs.

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. माहेश्वरी एवं मित्तल : लागत लेखांकन : सिद्धान्त एवं व्यवहार (महावीर बुक डिपो, दिल्ली)
2. Prasad N.K. : Principles and Practice of Cost Accounting
3. Bhar B.K. : Cost Accounting · Methods & Problems.
4. Saxena and Vashishtha : Advanced Cost Accounts (Sultan Chand & Sons)
5. Ashish K. Bhattacharaya : Principles and practice of Cost Accounting (Wheeler Publishers)
6. Horngrem : Cost Accounting : A Managerial Approach
7. Jain. Narang : Advanced Cost Accounting (Kalyan Publishers)
8. Matz. Curry and Frank : Cost Accounting.
9. Shlling and Zordon : Cost Accounting : Analysis and Control.
10. Nigam B.M.L., Sharma : Advanced Cost Accounting (Himalaya Pub.)
11. Backer and Jacobson : Cost Accounting.

Optional Paper XI/XII (any two to be offered)

Optional Paper-XI/XII :
(1) COMPUTER APPLICATION IN ACCOUNTING

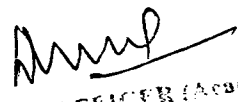| Theory : 50 Marks	Practical : 50 Marks
Min. Pass Marks 40 3 hrs. Duration	Max. Marks 100

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. 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 questions 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.

Section - A

1. Introduction to Computers and automated data processing, development of computers, types of computers, hardware and software.

2. Binary code system, binary arithmetic, words, bytes and bits, introduction to other number system (octal and hexadecimal), computer languages.

3. Introduction to flow charts, flow diagram importance, symbols and their application.

Section - B

4. Introduction to BASIC language : characteristics, constants, variables and expressions, READ, PRINT AND DATA statements, CONTROL statements.

5. Programming in BASIC language-simple programmes.

6. Business applications; Payroll, inventory control, financial accounting and EDP audit.

Section - C

7. Introduction to COBOL language - History of COBOL, coding format, Structure of a COBOL program, character set, COBOL words, data names and identifiers, laterals, four divisions of COBOL.

8. Procedure division and basic very - Move, arithmetic verbs, sequence control verbs, input and output verbs, conditional verb.

9. Writing simple COBOL programmes.

Note : 1. There will be three hours of theory and three hours of computer lab work per week.

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2. 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. Fundamentals of computers—V. Rajaraman
2. Programming in COBOL—Schaum Series
3. Principles of Auditing—Tondon
4. Selecting the Computer System—Chorafas
5. System Analysis & Data Processing—Subramaniam and Menon
6. Computer Data Processing—Gordon B. Davis (Asian Edition)
7. Computer and Common Sense—Roger Hund and John Shelly
8. Machine Organisation—An Introduction to the Structure and Programming of Computing Systems—Pflager P.C. (New York Wiley. 1982)
9. Fundamentals of Data Structures—Herowitz E. Sahnaj Co Computer Science Press, 1978.
10. Computer Hardware and Organisation—Solam M.E. Galgoita Publication (1936)
11. Fundamental Concept of Programming System—Allaman J.D. (Adision Wesley)
12. COBOL Programming—M.K. Roy and D. Ghosh (Tata McGraw Hill. New Delhi)
13. Computer Programming in COBOL—V. Rajaraman (Prentice Hall of India, New Delhi)
14. D.O.S. and 6.2 Companion—Satish Jain (BPB Publication, New Delhi)

Optional Paper-XI/XII : (2) BUSINESS STATISTICS

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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 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. Analysis of time series : Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations.

2. Interpolation and Extrapolation : Meaning, Newton's method of Advancing difference, Binomial and Lagsarg's method.

3. Multiple correlation and regression.

Section - B

4. Association of attributes.

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

6. Probability distributions : Binomial, Poisson and Normal distribution.
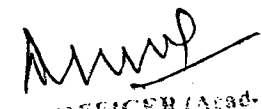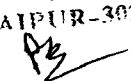
Section - C

7. Sampling : Meaning, Sample of attributes and variables, Test of significance, large samples and small samples, T-test, F-test and chi-square test.

8. Analysis of variance : One way and two way classifications, design of experiments.

9. Statistical quality control.

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. माथुर, खण्डेलवाल, गुप्ता : व्यावसायिक सांख्यिकी (अजमेरा बुक क., जयपुर)
2. नागर : सांख्यिकी के सिद्धान्त (मीनाक्षी प्रकाशन)
3. S.P. Gupta—Statistical Methods (Sultan Chand & Sons)
4. Sancheti & Kapoor—Statistical Methods

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Optional Paper-XI/XII :
(3) STOCK MARKET AND SECURITY ANALYSIS

Scheme :

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

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

Part-1 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 Introduction : Meaning, nature and importance of stock market, origin and development of stock market in India: organisation of stock market in India.

2. Functions of stock market, Transactions of business aspect and forward. speculations and classes of speculations; margin; trading options; hedging, arbitrating; procedure of transfer of shares and bonds; blank transfer
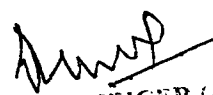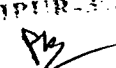
3. Stock market regulations; Membership; maintenance and audit of their books of account. Securities and Exchange Board of India: its functions and control, protections of small investors.

Section - B

4. Stock exchanges and new issue market: mechanism of floating new issues listing of securities, underwriting of securities.

5. Types of securities. Fixed and variable, return securities, Equity shares. Debentures—convertible and non-convertible debentures

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warrants, stock options, Government securities.

6. Concept of valuation; Present value, Internal Rate of Return. Holding period yield.

7. Analysis of risk and return on securities.

Section - C

8. Fundamental analysis; economic analysis; company analysis; financial and non-financial factors.

9. Technical analysis.

10. Introduction to Market Efficiency.

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. Grahum and Dodd—Security Analysis
2. Prasanna Chandra—The Investment
3. Sinha S.L.N.—Investment Management
4. Bhalla V.K.—Investment Management
5. Preeti Singh—Investment Management
6. Birston R.J.—The Stock Exchange and Investment Analysis
7. Dr. Veena—Stock Market in India
8. Gupta U.L.—Working of Stock Exchange in India

Optional Paper-XI/XII : (4) TAX PLANNING

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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 of tax planning, tax avoidance and evasion of tax: object of tax planning; concept of maximisation of after tax income: concept of diversion of income and application of income.

2. Recognised methods of tax planning: legal diversion of income, implications of the provisions of aggregation of income; getting maximum advantage of tax incentives. tax holidays. allowable deductions and reliefs. set off and carry forward of losses.

Section - B

3 Tax planning through Hindu undivided family and creation of trusts.

4 Tax implications in planning the legal status of business unit, partnership firm, private limited company or public limited company.

5. Specific areas of tax planning : tax planning in respect of capital gains. investment- income and structure of salaries and pre-requisites

Section - C

6 Tax considerations in specific decisions
(i) to own an asset or take on lease:
(ii) to issue shares or debentures;
(iii) to employ or make partner:
(iv) Export Vs. Domestic sales:
(v) Repair or replace.

7 Planning of income tax of an individual through specific savings and investment and effect of such planning on after tax income.

8. Problems arising from different concepts of income legal. economic and accounting.

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 डॉ. एम.के. शर्मा : कराधान एवं कर आयोजन

2 पटेल एवं चौधरी कर नियोजन, चौधरी प्रकाशन

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3. Mehrotra H.C.—Income Tax Law and Accounts
4. Bhagwati Prasad—Law and Practice of Income-tax in India
5. Singhania V.K.—Direct Taxes Law and Practice
6. Kharbanda S.R. & Premnath—HUF Tax Planning & Assessment
7. Bhargava S.E., Jain H.L.—Tax Planning via status in direct Tax Methods
8. Santhanam R.—Tax Planning in respect of Capital Gains
9. Bhagwati Prasad—Wealth Tax and Gift Tax
10. Mehrotra & Goyal—Wealth-Tax and Gift-Tax
11. R.N. Lakhotia—How to save Income-tax by tax planning
12. E.A. Srivastava—Corporate Tax Planning
13. R.N. Lakhotia—Tax Management
14. H.P. Raina—Corporate Taxation - A Handbook.

Optional Paper XI/XII :
(5) COST AND MANAGEMENT AUDIT

Scheme :
Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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.
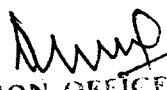
Part-II will comprise of 3 descriptive/problem solving/essay type questions of 20 marks each taken from all the three sections. Each question will have an internal choice in the form of either/or. The candidates will be required to attempt all the 3 questions.

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. Cost Audit : Nature, objects and scope; cost audit leading to other services; cost audit and financial audit.

2. Cost Auditor : Qualifications, appointment and engagement: rights, duties and responsibilities—professional and legal - under Companies Act, 1956 and Cost and Works Accountants Act, 1959; relationship between statutory financial auditor, cost auditor and internal auditor.

3. Professional ethics and misconduct; special penal provision for cost auditors.

Section - B

4 Preparation of the cost audit programme, evaluation of internal control system including material inventory, capacity utilization, management information system and internal audit

5. Preparation and verification of cost records; Cost Accounting Records Rules u/s 209 (1) (d) of the Companies Act, 1956 (only general knowledge is required) : Use of statistical sampling methods

6. The cost audit reports : contents of reports as per Cost Audit Records Rules u/s 233 (b) of the Companies Act, 1956; Review of cost audit reports by Government.

Section - C

Management audit, Meaning, nature and scope, qualities of a management auditor, concept of efficiency audit, proprietary audit and operational audit

8 Specific areas of management audit involving review of internal control review of purchasing control, review of selling and distribution policies and programmes, review of manufacturing operations.

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 :

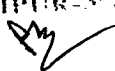खण्डेलवाल एम.सी. - प्रबन्ध अंकेक्षण (रमेश बुक डिपो, जयपूर)

Choudhary D. -Management Audit and Cost Audit (New Central Book Agency, Calcutta)

Ramanathan—Cost and Management Audit (Tata McGraw Hill, New Delhi)

Cona W.I —Management Audit (Prentice Hall)

Tikhe J.G —Cost Audit and Management Audit (Bangalore Chapter of Cost Accounts)

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6. Rose T.G.—Management Audit (Gel & Co., London)

7. Kamat Gupta—Contemporary Audit (Tata McGraw Hill)

Optional Paper-XI/XII : (6) BUSINESS MATHEMATICS

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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-1 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. Arithmetic, geometric and harmonic progressions; compound interest and annuities.

2. Permutations and combinations : binomial theorem for positive integral index only.

3. Graphs and linear inequalities in two variables to determine the feasible region; solution of quadratic equations; relation between roots of a quadratic equation.

Section - B

4. Matrices and determinants of a matrix or order up to three only, use of matrices in solving simultaneous equations by matrix inversion as well as pivotal reduction method and by use of determinants.

5. Linear, quadratic, exponential and logarithmic functions: concept and determination of break-even point: curve fitting by the

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method of least square; fitting of linear, quadratic, exponential and logarithmic curves.

Section C

6. Elements of Trigonometry - (to enable a student to learn Integral Calculus with aid of Trigonometric Rations). Trignometric Ratios of angles associated with a given angle, addition formulae. multiple and sub-multiple angles; transformation of sums into products and vice-versa; definition of inverse circular function.

7 Elements of differentiation, simple application of differential coefficients, maxima and minima of univariate functions; rules of integration for indefinite and definite integrates, simple application of integration to calculus accounting and business problems

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 Mathematics
2. Mehta and Madani—Basic Mathematics for Commerce
3. S. Saha Business Mathematics
4. ब्रजेश :.टम—व्यावसायिक गणित

Optional Paper-XI/XII : (7) OPERATION RESEARCH

Scheme

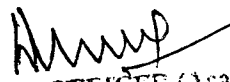**Min. pass Marks 40   3 hrs. Duration   Max. Marks 100**

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. 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 II 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-1 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. Introduction : Quantitative techniques and operation research, methodology and models of O.R.

2. Linear Programming concept, formulation, graphical solution, primal and dual simplex method.

3. Transportation model, assignment models.

Section - B

4. Game theory.

5. Waiting line models.

6. Simulation.

Section - C

7. Inventory control techniques.

8. Network analysis, PERT & CPM, including time-cost trade off.

9. Quantitative decision models : decision making under certainty, uncertainty and Risk, expected value of perfect information, decision tree.

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. माथुर, खण्डेलवाल, गुप्ता : परिमाणात्मक प्रविधियाँ (अजमेरा बुक कम्पनी, जयपुर)
2. C.R. Kothari, Vikas—Quantative Techniques
3. Bonieni, Bierman—Quantitative Methods
4. Kanti Swaroop & Others—Statistical Analysis and Quantitative Techniques.
5. Gupta and Gupta—Operations Research, National Delhi.
6. गोखरु एवं सैनी : संक्रिया विज्ञान
7. O.R. Kothari—Operations Research (Vikas)
8. P.K. Gupta & D.S. Hira C.W.—Operations Research (Sultan Chand & Sons)
9. Churchaman, R.L. Ackoff & Asnoff—Introduction to Operation Research

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Subsidiary Paper-I : BUSINESS AND GOVERNMENT
Scheme ·
Min. pass Marks 36   3 hrs. Duration   Max. 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 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
Dynamic setting of business, Socio-economic basis of business. Developing Business objectives; business ethics, constitutional provisions regarding business, concept of welfare state. Industrial democracy.

Section - B
Trusteeship concept. Social audit, Industrial policy. Licensing policy. Control over business through Corporate Law

Section - C
The concept of public enterprises—Rationale of nationalisation and privatisation.

Government assistance to industries, MRTP Act. consumer protecties

Books Recommended:
    Khera S S.—Government in Business
    2 Francis Cherunilem—Government & Business (Himalaya)

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3. Upadhyaya & Sharma—Samaj, Sarkar Aur Vyavsay (Ramesh Book Depot)
4. Agrawal & Kothari—Sarkar, Samaj Aur Vyavsay
5. जी.एस. सुधा : व्यवसाय एवं सरकार (रमेश बुक डिपो, जयपुर)

Subsidiary Paper-II :
RURAL DEVELOPMENT AND COOPERATION

Scheme :

Min. pass Marks 36   3 hrs. Duration   Max. Marks 100

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

Part-1 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. Concept and Significance of Rural Development.
2. Strategy of Rural Development current issues.
3. Rural Development Administration, Rural Development Agencies, Democratic Decentralisation and Panchayati Raj.

Section - B
1. An overview of Rajasthan's Economy—Natural and Human Resources, Irrigation facilities, Energy Development Schemes.
2. Planning in Rajasthan : Planning Machinery and Plan achievements specially in Agriculture and Dairy, Industry, Minerals and Transport.

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3. Rural Development in Rajasthan including tribal welfare and Consumer Protection.

4. Rural Development Programmes: IRDP and Jawahar Rojgar Yojna with special reference to Rajasthan.

Section - C

1. Concept of Co-operation : basic principles. co-operation vs capitalism and socialism.

2. Co-operative Movement in India—Retrospect and Prospect

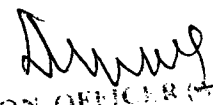3. Structure of Co-operative institutions

4. Co-operative Marketing, Consumers and Industrial Co-operatives Housing Co-operatives

5. State and Co-operation.

Books Recommended:

1. Kulkarni —Theory and Practice of Co-operation

2. B.S. Mathur—Theory and Practice of Co-operation

3. Report of the Review committee of the All India Rural Credit Survey Introduction to Sales Management

4. C.R. Fay —Co-operation at Home and Abroad

5. बी.पी. गुप्ता : सहकारिता

6. आर. बी. उपाध्याय तथा ओ.पी. शर्मा : सहकारिता

7. Vasant Desai—Rural Economics

8. D. Meho. et. al. —Rural Economics

9. एन.सी. नाथूरामका : राजस्थान की अर्थव्यवस्था

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2. BUSINESS ADMINISTRATION

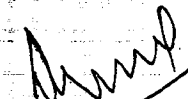## Hons. Paper-IX : FUNCTIONAL MANAGEMENT

Scheme :

Min. pass Marks 40   3 hrs. Duration   Max. 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. 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 II of the question paper will be answered in a separate

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5 जी.एस. सुधा : क्रियात्मक प्रबन्ध, रमेश बुक डिपो, जयपुर

6 Sherlekar. S.A. —Marketing Management (Himalaya Publishing, Bombay)

7 अग्रवाल, कांठारी : विपणन प्रबन्ध (कालेज बुक डिपो, जयपुर)

8 भदादा, अग्रवाल : विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार रमेश बुक डिपो, जयपुर

9 Pandey, I.M.— Financial Management

10 Kuchhal, K.C — Financial Management

11 अग्रवाल, अग्रवाल वित्तीय प्रबन्ध (रमेश बुक डिपो, जयपुर)

12 Butta. I.S. —Modern Production Management

13 पोरवाल, सुधा : उत्पादन प्रबन्ध (रमेश बुक डिपो, जयपुर)

14 Dutta. S.K : Materials Management

15 Gopal Krishanan & Sonderiam—Integrated Material Management

16 कुम्भट उपाध्याय : सामग्री प्रबन्ध

17 पोरवाल, सुधा : सामग्री प्रबन्ध के सिद्धान्त एवं व्यवहार (रमेश बुक डिपो, जयपुर)

Hons. Paper X :
DEVELOPMENT OF BUSINESS ENTREPRENEURSHIP

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. Marks 100
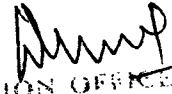
Note The question paper will be divided into two parts as detailed below.

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

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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

Meaning and nature of entrepreneurship, Entrepreneurship and socio-economic development, Origin and development of entrepreneurship in India, Problems of entrepreneurship, Social responsibility of entrepreneurs.

Section - B

Government encouragement to entrepreneurship, Organisations of Central and State Governments to help entrepreneurs. Licensing and Regulation of Industry, Infrastructure facilities, Preparation of Project report, Feasibility reports.

Section - C

Financial facilities to small entrepreneurs, Industrial Co-operatives. District, Industrial centers, Industrial Estates/Areas, Development of ancillary units, Research and Development.

Entrepreneurship in Rajasthan, Incentives and concession available to industries in Rajasthan - Role of various corporations and agencies.

Books Recommended :
1. Dailey : Entrepreneurial Management, 1971
2. Tandon : Environment & Entrepreneur, 1965
3. Raymond Leeowens and Ashis Mandi : The New Vaisya
4. Vinayshil Gautham : Enterprise & Society
5. James J. Beena S.J. : Entrepreneurship in Madras State.

Hons. Paper XI : FUNDAMENTALS OF ORGANIZATIONAL THEORY & PRACTICE

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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

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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

The concept of organisation definition, characteristics and types. Theories of organisation : Classical and modern system and contingency approaches.

Basis of individual behaviour : ementary study of human personality, individual and his work environment.

Section - B

The concept and characteristic of a group . types of groups. functions of groups informal communication, group norms and cohesiveness. Meaning, type consequences, sources and strategies of conflicts. Meaning and functions of leadership, types of leaders. qualities of leaders. Trait : the concept of leadership effectiveness.

Section - C

Meaning of change, genesis of change, understanding change. strategies of change, resistance to change, overcoming resistance to change. Transactional Analysis, Meaning and characteristics or organisational development.

Books Recommended:

Fred Luthans : Organisational Behaviour

Paul Hersey and Kenneth H. Blanchard : Management of Organisational Behaviour.

J.G. March and H.A. Simon : Organization

McGregor : The Human side of Enterprise

Keith Davis : Dynamics of Organizational Behaviour

L.M Prasad : Organisation Theory and Behaviour

R.A Sharma : Organisation Theory and Behaviour

8 Wendel L. French and Ceil H. Bell : Organization Development (E.E.F.)

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9. Chandra Prakash & Baleshwar Pandey : Sangathanatmak Vyavhar (Uttar Pradesh Hindi Sansthan) (Hindi).

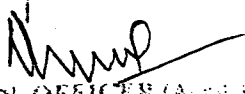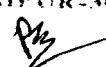## Hons. Paper XII : INDUSTRIAL LAWS

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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

The Factories Act, 1948.

The Payment of Wages Act, 1936.

The Minimum Wages Act, 1948.

Section - B

The Indian Trade Union Act, 1926.

The Industrial Disputes Act, 1947.

The Payment of Bonus Act, 1965.

Section - C

Workman's Compensation Act, 1923.

Employee State Insurance Act, 1948.

Provident Fund and Miscellaneous Provisions Act, 1952.

Books Recommended:

1. Inderjeet—Labour Laws
2. Sarkar—Labour Laws of India

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1. London and General Bank case
2. Kingston Cotton Mills case
3. Commissioner of Income Tax Vs. G.M. Dandeker
4. Council of the Institute of Charactered Accountants of India Vs. B.K. Sen.
5. Mckesson and Robbins case.

Books Recommended :

1. R.R. Gupta : Text Book of Auditing
2. B.N. Tandon : Practical Auditing
3. T.R. Sharma : Auditing
4. S.M. Shukla : Ankeshan

Books for Reference :

3   O.P. Gupta—Industrial and Labour Laws.

4   शर्मा, सक्सेना, पोरवाल : औद्योगिक सन्नियम, रमेश बुक डिपो, जयपुर

5   कुमावत · औद्योगिक सन्नियम (साहित्य भवन, आगरा)

6.   बी.एस. माथुर : श्रम सन्नियम

Subsidiary Paper-1 : AUDITING

Scheme :

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

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

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

Meaning and objects of Audit : Principles. Technique and procedure of Audit. Importance and Limitations of Audit. .

Kinds of Audit-Continuous, Periodical and Internal Audit.

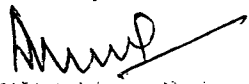Internal Accounting Control - Internal Check and Internal Audit

Audit Programme. Test Checking. Vouching. Verification of Assets and Liabilities and their valuation.

Section - B

Audit of sole proprietorship and partnership concerns (excluding institutional audits).

Audit of joint stock companies - appointment, removal and remuneration of company auditor. Audit of share capital debentures

managerial remuneration : Audit for the purpose of statutory report and prospectus. Audit of Government companies with reference to Section 619 to the Companies Act, 1956.

Section - C

Rights, duties and liabilities of an auditor, Divisible profits including audit of reserves and provisions, Reports and audit certificates, study of the following cases :

1. London and General Bank case
2. Kingston Cotton Mills case
3. Commissioner of Income Tax Vs. G.M. Dandeker
4. Council of the Institute of Charactered Accountants of India Vs. B.K. Sen.
5. Mckesson and Robbins case.

Books Recommended :

1. R.R. Gupta : Text Book of Auditing
2. B.N. Tandon : Practical Auditing
3. T.R. Sharma : Auditing
4. S.M. Shukla : Ankeshan

Books for Reference :

1. Spicar & Paglar : Practical Auditing (Indian Ed.)
2. De Paula : Principles of Auditing
3. J. Lancaster : Principles and Practice of Auditing
4. R.G. Williams : Elements of Auditing
5. Mautz and Sharaf : Philosophy of Auditing
6. Ronald I. Irish : Auditing

Subsidiary Paper-II :

~~INTERNATIONAL FINANCE AND FOREIGN EXCHANGE~~
Scheme : Rural Development and Cooperation

Min. Pass Marks 36   3 hrs. Duration   Max. 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. 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. Concept and Significance of Rural Development.
2. Strategy of Rural Development : Current issues.
3. Rural Development Administration : Rural Development Agencies.
4. Village level. Block level and District level Administration for Rural Development. District Rural Development Agencies.
5. Constitutional Provisions regarding Panchayati Raj. 73rd Constitution Amendment. Salient Features of Rajasthan Panchayati Raj Act. 1994.
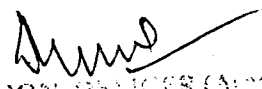
Section-B

1. Rural Infrastructure Development : Rural Roads, Rural Markets, Electrification, Water Supply. Education and health.
2. Modernisation and commercialization of Agriculture. Agricultural Price Policy. Role of Agricultural Costs and Price Commission in agricultural development.
3. Rural Development programmes : From Antodaya to IRDP. New Rural Development schemes : Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY). National Rural Employment Guarantee Scheme. Main features and achievement of these schemes.
4. Programmes related to Tribal Welfare, Drought Area Development, Desert Development, Nature and forest conservation, Woman and child development.

Section-C

1. Concept of Co-operation. Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.
2. Origin of Co-operative movement, Brief history in India and Abroad, Co-operative movement in Rajasthan.
3. Co-operative Marketing. Consumers and Industrial Cooperatives.
4. State and Co-operation.
5. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

Reference Books :

1. B.S. Mathur : Co-operation in India
2. R.D. Bedi : Theory History and Practice of Co-operation
3. F.R. Fay : Co-operation at Home and Abroad.
4. बी.एस. माथुर : सहकारिता
5. बी.पी. गुप्ता : सहकारिता के सिद्धांत एवं व्यवहार
6. V.Sharda : The Theory of Co-operation.

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Section - C

1. The concept and importance of foreign exchange.

2. Foreign Exchange Rates—Sport and Forward rates. Theories of Exchange rate determination. Fixed v/s. Floating Exchange Rates.

3. Present International Monetary Funds Exchange Rate System.

4. Arithmetic of Foreign Exchange. Computation of Spot and Forward Exchange Rates.

Books Recommended:

1. S.K. Varghes—Finance of Foreign Trade and Foreign Exchange

2. B.K. Choudhary—Finance of Foreign Trade and Foreign Exchange

3. बरला एवं अग्रवाल : अन्तर्राष्ट्रीय अर्थशास्त्र

4. विष्णुदत्त नागर : अन्तर्राष्ट्रीय व्यापार एवं विदेशी विनिमय

5. M.C. Vaish—International Economics

6. Annual Reports of IMF, IBRD and its Affiliates, ADB, EXIM Bank and ECGC.

Hons. Faper-X : Economic Environment in India

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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.

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3. ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

Hons. Paper-IX : INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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 importance of international finance.
2. Methods of international payments.
3. Short-term finance for exports and imports—Role of Discount and Acceptance Houses.
4. Documentary Credit (L.Cs)
5. Euro-Currency Market—extent, significance and operations

Section - B

1. Development finance : IBRD & its Affiliates.
2. Asian Development Bank.
3. Export-Import Bank of India (EXIM BANK).
4. Export Credit and Insurance : Role of E.C.G.C.

Section - A

I. Economic environment—Meaning, Factors affecting economic environment, Basic features of India economy, India in world economy.

II. Economic policies—Agriculture policy, Industrial policy, Commercial policy & Fiscal policy.

III. Economic planning—Meaning, importance, objectives & techniques of planning. Salient features of India's Five year plans with special reference to VII, IX & X Plans.

Section - B

I. Significance of agriculture in Indian economy, and new agriculture strategy, Agriculture Finance (specially Kisan Credit Card), Nature of risk and uncertainty in agriculture, Measures to control risk and uncertainty. Agriculture & W.T.O.

II. Industrial growth in India and prospects. Role of small scale industries and problems faced by them. Globalisation v/s small sector.

III. Role of Public sector in India and its problems. Concept of privatisation & disinvestment.

IV. Impact of liberalisation on Agricultural. Industrial and trade development, Globalisation & Swadeshi.

Section - C

I. Foreign Trade, volume, composition and direction, Export promotion.
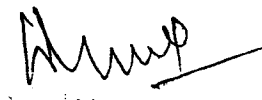
II. Main features of 2001 census and population policy in India.

III. Indian Economic problems : Poverty, Unemployment, Economic disparities and population explosion.

Books Recommended :

1. रुद्रदत्त एवं सुन्दरम : भारतीय अर्थव्यवस्था
2. ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नाथूरामका : भारतीय अर्थव्यवस्था
4. चौधरी चरणसिंह : भारत की भयावह अर्थव्यवस्था
5. गुप्ता, स्वामी : आर्थिक नीति एवं नियोजन
6. Rudra Dutt & Sundaram : Indian Economy
7. A.N. Agarwal : Indian Economy
8. एन.एल. अग्रवाल : भारतीय कृषि का अर्थतंत्र

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Paper-XI : RURAL DEVELOPMENT AND CO-OPERATION
Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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.
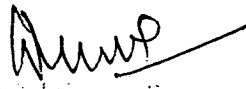
Section - A

1. Concept and significance of Rural Development
2. Strategy of Rural Development; current issues.
3. Rural Development Administration - Rural Development Agencies.
4. Village level, Block level and District level Administration for Rural Development. District Rural Development Agencies.
5. Constitutional Provisions regarding Panchayati Raj. 73rd Constitution Amendment. Salient Features of Rajasthan Panchayati Raj Act., 1994.

Section - B

1. Rural Infrastructure Development : Rural Roads, Rural Markets, Electrification, Water Supply, Education and health.
2. Modernisation and commercialization of Agriculture. Agricultural Price Policy. Role of Agricultural Costs and Price Commission in agricultural development.
3. Rural Development programmes : From Antodaya to IRDP.

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New Rural Development schemes : Swarnajayanti Gram Swarojgar Yojana (SGSY), Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY). National Rural Employment Guarantee Scheme. Main features and achievement of these schemes.

4. Programmes related to Tribal Welfare, Drought Area Development, Desert Development, Nature and forest conservation, Woman and child development.

Section - C

1. Concept of Co-operation, Principles of Co-operation, An evaluation of co-operative principles and modifications therein from time to time. Co-operation v/s Capitalism and Socialism.

2. Origin of Co-operative movement, Brief history in India and Abroad, Co-operative movement in Rajasthan.

3. Co-operative Marketing, Consumers and Industrial Cooperatives.

4. State and Co-operation.

5. A study of Rajasthan State Co-operative Bank. (Apex Co-op. Bank) and RAJFED.

Books Recommended :

1. B.S. Mathur   : Co-operation in India
2. R.D. Bedi   : Theory History and Practice of Co-operation
3. F.R. Fay   : Co-operation at Home and Abroad.
4. बी.एस. माथुर   : सहकारिता
5. बी.पी. गुप्ता   : सहकारिता के सिद्धांत एवं व्यवहार
6. V. Sharda   : The Theory of Co-operation

Hons. Paper-XII : PUBLIC ECONOMICS

Scheme :

Min. Pass Marks 40   3 hrs. Duration   Max. 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. 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 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

Problems to be studied in the Indian Context.

1. Nature and scope of Public Economics. Role in augmenting allocative efficiency, distributive justice and economic stability in the economy. Fiscal policies in developing economic with reference to India.

2. The Principle of Maximum Social Advantage. Public Expenditure Canons and effects on production and distribution. Recent trends.

Section - B

1. Sources of Public Revenue Canons of Taxation, Effects of taxation and Social Justice.

2. Concept of taxable capacity.

3. Public Debt : Loan v/s. Tax, Debt as a source of development finance, Internal and external Debts.

4. Deficit Financing, Non-Tax Revenues. Profits from Public Enterprises.

Section - C

1. Theory of Federal Finance. Centre-State Financial Relations, Ninth finance commission. Centre and State Finance.

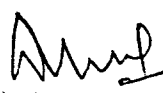2. Financial Administration - Centre and States. Budgets— Tax Evasion and Parallel Economy.

3. Control of Monopolies with reference to Indian conditions.

4. State and Economic controls.

Books Recommended :

1. L.N. Nathuramka—कराधान एक सैद्धान्तिक विवेचन
2. R.N. Bhargava—Theory and Working of Union finances in India (Chaitanya, Allahabad)

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3. Ninth Finance Commission - First Report
4. Dalton—Public Finance
5. Findlay Shirras—Public Finance
6. पी.एन. शर्मा : लोक वित्त
7. एण्डले एवं सुन्दरम : लोक वित्त
8. आर.एल. गोयल : लोक वित्त
9. Philip E. Taylor—The Economics of Public Finance
10. R.A. Musgrave—Theory of Public Finance

Subsidiary Paper-I : AUDITING

Scheme :

Min. Pass Marks 36   3 hrs. Duration   Max. 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. 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

Meaning and objects of Audit : Principles, Technique and Procedure of Audit, Importance and Limitations of Audit.

Kinds of Audit - Continuous, Periodical and Interim Audit.

Internal Accounting Control - Internal Check and Internal Audit.

Audit Programme, Test checking, Vouching, Verification of Assets and their Valuation.

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Section - B

Audit of sole proprietorship and partnership concerns (excluding institutional audits).

Audit of joint stock companies - appointment, removal and remuneration of company auditor. Audit of share capital, debentures, managerial remuneration : Audit for the purpose of Statutory Report and prospectus. Audit of Government companies with reference to section 619 to the Companies Act, 1956.

Section - C

Rights, duties and liabilities of an auditor. Divisible profits including audit of reserves and provisions, Reports and audit certificates, study of the following cases :

1. London and General Bank case
2. Kingston Cotton Mills case
3. Commissioner of Income Tax Vs. G.M. Dandeker
4. Council of the Institute of Chartered Accountants of India Vs. B.K. Sen.
5. Mckesson and Robbins case.

Books Recommended :

1. R.R Gupta : Text Book of Auditing
2. B.N Tandon : Practical Auditing.
3. T.R Sharma · Auditing
4. S.M Shukla : Ankeshan

Books for Reference :

1. Spicar & Paglar : Practical Auditing (Indian Ed.)
2. De Paula : Principles of Auditing
3. J. Lancaster · Principles and Practice of Auditing
4. R.G. Willimas : Elements of Auditing.
5. Mautz and Sharaf : Philosophy of Auditing
6. Ronald I. Irish · Auditing

Subsidiary Paper-II : BUSINESS AND GOVERNMENT
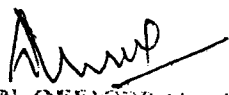
Scheme :

Min. Pass Marks 36   3 hrs. Duration   Max. 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. 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 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.

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

Dynamic setting of business. Socio-economic basis of business. Developing Business objectives; business ethics, constitutional provisions regarding business, concept of welfare state, Industrial democracy.

Section - B

Trusteeship concept, Social audit, Industrial policy. Licensing Policy, Control over business through corporate Law.

Section - C

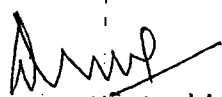The concept of public enterprises—Rationale of nationalisation and privatisation.

Government assistance to industries, MRTP Act, consumer protecties.

Books Recommended:

1. Khera, S.S.—Government in Business
2. Francis Cherunilem—Government & Business (Himalaya)
3. Upadhyaya & Sharma—Samaj, Sarkar Ayur Vyavsay (Ramesh Book Depot)
4. Agrawal & Kothari—Sarkar, Samaj Aur Vyavsay
5. जी.एस. सुधा : व्यवसाय एवं सरकार (रमेश बुक डिपो, जयपुर)

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