

A. B. S. T.

2018-19 onwards

B.Com. Part II (Hons.)

Paper I

INCOME TAX

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

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

Unit – I

Introduction of Income Tax including Residential Status.

Unit – II

Income from Salaries, Income from house Property.

Unit – III

Income from Business & profession, Income from Capital Gain and Income from Other Sources.

Unit – IV

Clubbing, Set off and carry forward of Losses and Deductions from Gross Total Income. Assessment of Individual.

Unit – V

Assessment of Hindu Undivided Family (HUF), Firms (Including Limited Liability Partnership Firms) and AOP.

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. Singhania V.K. : A Students Guide to Income Tax
2. Aahuja and Gupta : Direct Taxes.
3. S. Sundaram: Law and Practice of Income Tax in India.

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Dr. C.D. Mendiratta
Dr. D.C. Gupta

R.K. Pathak
-omite Jain

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B.Com. Part II ()
Paper II
Cost Accountancy

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

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

Unit – I

Introduction: Meaning and definition of cost, cost centre, costing, cost accounting and cost accountancy. Objectives, significance and limitations of cost accounting. Systems, methods and techniques of cost accounting. Distinction between Financial and Cost accounting. Material purchasing and storing. Valuation and issue of material. Material cost control.

Unit – II

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages; labour turnover and treatment of idle time and overtime. Overhead: Meaning, Collection, Classification, Allocation, Apportionment, and Absorption of Overhead.

Unit – III

Unit Costing: Cost sheet statement of cost per unit, computation of tender price by preparing statement of cost. Operating Costing: Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.

Unit – IV

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion. Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Joint Product, By-product & Equivalent Production.)

Unit – V

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVO and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial costing.

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. Saxena, and Vashist:- Cost Accounting
2. B.K. Bhar:- Cost Accounting
3. Agarwal and Chaturvedi:- Cost Accounting (Volume I & II)

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B.Com. Part II (Hons. Course) 2016-17

Paper III

DIRECT TAX

Time : 3 hours.

Max Marks Written Exam - 100

Min. Marks 40

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

Unit - I

Advance - Payment of Tax, TDS, Interest on

Unit - II

Assessment of Trust

Taxes and Tax Refund, Assessment Procedure,

Unit - III

Assessment of Non- Residents and Representative Assessee. Advance Ruling, Double Taxation Relief and Foreign Collaboration.

Unit - IV

Assessment of Co-operative Societies.

Penalties and Prosecutions, Appeal, Revision and Tax Authorities.

Unit - V

Assessment 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.

Recommended Books :

1. Singham V.K. : Direct Taxes
2. Grish Ahuja : Direct Taxes
3. Lal B.B. : Income Tax Law and Practice
4. Lakhotia R.N. : Assessment of Companies and their Officers.
5. Patel & Choudhary : Wealth Tax, Corporate Tax
6. Modi, Shah, Mangal, Saini: Direct Taxes (Hindi & English).

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प्रभारी अधिकारी
अकादमिक-प्रथम

A. B. 57

B.Com. Part II (Hons. Course)

Paper IV

Advanced Cost Accounting

Time : 3 hours.

Min. Marks 40

Max. Marks 100

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

Unit -I

Accounting Treatment and Control of Waste, Scrap, Spoilage, Defective and Obsolescence. Accounting Treatment and Control of Administrative, Selling and Distribution Overhead, Research and Development Costs.

Unit II

Integrated and non-integrated cost accounts (Cost Ledger or Cost Control:Accounts), Reconciliation of cost and financial accounting.

Unit -III

Process Costing: Accounting treatment of losses during processing , inter-process pi tift. By-Product and Joint-Product. Equivalent Production, Uniform Costing and Inter-firm Comparison. Ratios useful for Inter-firm Comparison.

Unit -IV

Meaning of concept of Marginal Costing: Break-even Analysis and Differential costing , Production decisions based on Marginal Costing (Make or Buy, Manual or Machine, Key Factor based product mix only) .

Unit -V

~~Marketing decisions and cost accounting based on marginal costing (Cost of sales, repair and maintenance, etc.)~~ *Standard Costing (Material, Labour, variances)*

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: -

1. Maheshwari and Mittal : Cost Accounting, Malaaveor Book Depot, Delhi
2. Prasad N.K. : Principles and Practice of Cost Accounting
3. Saxena and Vashistha : Advanced Cost Accounts (Sultan Chand & Sons)
4. Ratantun P.V. : Costing Adviser (Kitab Mahal)
5. Ravi M. Kishor : Cost Accounting, Taxmann Publication, New Delhi
6. Oswal, Mangal, Bidawat : Advanced Cost Accounting

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प्रभारी अधिकारी
अकादमिक-प्रथम

D.B. ST.
3.1. Subsidiary Paper - 2
B.COM PART - II (Hons.)

Economic Environment in Rajasthan

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

- Unit-I** Economic Environment - Meaning, factors affecting Economic Environment, Basic features of Indian Economy. Rajasthan Economy an Overview : Population, Area, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources, occupational Structure and Human Resource Development; Current Environmental Issues.
- Unit-II** Planning in Rajasthan, Rajasthan Budget, Rural Development, Schemes, Evaluation & Impact of Development programmes; Human development Index, Problems of Rajasthan Economy- Poverty and Unemployment, Panchayat Raj Institutions.
- Unit-III** Agriculture - Agriculture policy of Rajasthan, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance, Agriculture Insurance, Agriculture productivity, Commercialisation of Agriculture, minimum support price, demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.
- Unit-IV** Infrastructure Development in Rajasthan: Road, Energy, Water Transport, social Infrastructure-Education, Health, Tourism Development in Rajasthan, Challenges and Prospects, Main Tourist places in Rajasthan, Socio-Economic Impact of Tourism.
- Unit-V** Industrial Development in Rajasthan - Industrial Policy, Role of cottage and Small industries in Rajasthan, Credit flow to Industrial Sector.
- Rural Finance- Concepts, need and importance, Main source of Rural Finance in Rajasthan, Problems and Prospects of Rural Finance.

Books Recommended:

1. रुद्रदत्त एवं सुन्दरम : भारतीय अर्थव्यवस्था
2. ए.एन. अग्रवाल : भारतीय अर्थव्यवस्था
3. लक्ष्मीनारायण नाथूरामका : भारतीय अर्थव्यवस्था
4. Rudra Dutt and Sundaram : Indian Economy
5. बी.एल. ओझा : राजस्थान की अर्थव्यवस्था
6. Mishra and Puri : Indian Economy
7. Budget Study, an overview of Rajasthan's Economy and other publications Directorate, Economics and Statistics Rajasthan.

21.6.2018
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14.2.2017
14.02.2017

A.B. ST. Subsidiary Paper-II

Hons.

B.COM. Part IInd (2013-14)

Company Law and Secretarial Practice

Unit I

Meaning, Characteristics of a Company, Lifting of Corporate Veil, types of Company, Privileges of a Private Company.

Unit II

Formation of a Company, Functions and Duties of Promoters, Memorandum of Association : Contents and Alterations, Articles of Association.

Unit III

Prospectus, Share Capital, Types of Shares and Debentures, Membership, Provisions of Dividend.

Unit IV

Directors- Qualifications and Disqualifications, Appointment and Removal, Power and Duties, Managing Director, Wholetime Director.

Meetings of the Company, Proxy, Agenda, Resolution, Minutes, Methods of winding-up.

Unit V

Company Secretary- Qualifications, Role and Position, Secretarial Practice relating to allotment of shares, transfer and transmission of shares, payment of dividend.

Note: All Provisions as per Companies Act, 2013.

Books Recommended:

1. आर सी अग्रवाल एव एन एस कोठारी कम्पनी अधिनियम एवं सचिवीय पद्धति
2. एस एम शुक्ला एव सहाय कम्पनी अधिनियम एवं सचिवीय पद्धति
3. S.A. Sharlekar : Secretarial Practice.
4. J.C. Bahl : Secretarial Practice
5. N.D. Kapoor : Company Law
6. M.C. Kuchhal : Secretarial Practice.
7. Awatar Singh : Company Law
8. माधुर सक्सेना कम्पनी अधिनियम एवं सचिवीय पद्धति (रमेश बुक डिपो जयपुर)
9. शर्मा जोशी श्रीवा कम्पनी अधिनियम एवं सचिवीय पद्धति (रमेश बुक डिपो जयपुर)

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