

MAHARSHI DAYANAND SARASWATI UNIVERSITY,
AJMER

पाठ्यक्रम

SYLLABUS

SCHEME OF EXAMINATION AND
COURSES OF STUDY

FACULTY OF COMMERCE

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

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

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



ALKA PUBLICATIONS

Purani Mandi, Ajmer

NOTICE

1. Change in Statutes/Ordinances/Rules/Regulations Syllabus and Books may, from time to time, be made by amendment or remaking, and a candidate shall, except in so far as the University determines otherwise comply with any change that applies to years he has not completed at the time of change. **The decision taken by the Academic Council shall be final.**

सूचना

1. समय-समय पर संशोधन या पुनः निर्माण कर परिनियमों/अध्यादेशों/नियमों / विनियमों / पाठ्यक्रमों व पुस्तकों में परिवर्तन किया जा सकता है, तथा किसी भी परिवर्तन को छात्र को मानना होगा बशर्ते कि विश्वविद्यालय ने अन्यथा प्रकार से उनको छूट न दी हो और छात्र ने उस परिवर्तन के पूर्व वर्ष पाठ्यक्रम को पूरा न किया हो। विद्या परिषद द्वारा लिये गये निर्णय अन्तिम होंगे।

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M.D.S.U. Syllabus / (i)

अनिवार्य विषय

B.A. Part - I / B.Sc. Part - I / B.Com. Part I

गाँधी जीवन और दर्शन

(Life and Philosophy of Gandhi)

उद्देश्य

1. विद्यार्थियों को महात्मा मोहनदास करमचंद गाँधी के जीवन तथा उनके दर्शन के बारे में जानकारी
2. गाँधीजी के विचारों का विश्लेषण
3. राजनीतिक, सामाजिक, धार्मिक, आर्थिक, सांस्कृतिक एवं पर्यावरण के संदर्भ में गाँधी जी के विचारों को जानना

Objectives

1. To apprise students with Gandhian Life and his philosophy
2. To analyze Gandhian thoughts
3. To know Gandhian views on politics, Society, Religion, Economics, Culture and Environment

परीक्षा योजना

1. यह परीक्षा वार्षिक होगी एवं एक ही प्रश्न पत्र होगा।
2. यह प्रश्न पत्र 100 अंकों का होगा जिसमें पाँच इकाइयाँ होंगी। प्रत्येक इकाई से 10 बहुविकल्पी प्रश्न पूछे जायेंगे।
3. प्रत्येक प्रश्न के दो अंक होंगे।
4. छात्र न्यूनतम 36 या अधिक अंक प्राप्त करने पर उत्तीर्ण होंगे।
5. परीक्षा OMR sheet आधारित होगी।
6. तीन वर्ष (अधिस्नातक पाठ्यक्रम की अवधि) में यह प्रश्न पत्र उत्तीर्ण करना अनिवार्य होगा।
7. विश्वविद्यालय के सभी संकायों के लिए सत्र 2019-20 से यह प्रश्न पत्र अनिवार्य होगा।

Scheme of Examination

1. Examination will be held annually based on one question paper.
2. Maximum marks for the question paper will be 100 which will have five units. Ten multiple choice questions will be asked from each unit.
3. Each question will carry 2 marks.
4. Minimum passing marks will be 36 to declare pass.
5. Examination will be OMR sheet based.
6. It is essential for a student to pass this paper within a period of three years (period of degree program).
7. This paper will be compulsory for students of all the faculties of the University from session 2019-20.

(ii) / M.D.S.U. Syllabus

CONTENTS

- इकाई 1. गाँधी जी का जीवन परिचय गाँधी जी के जीवन की प्रेरक घटनाएँ
Unit-1. Life of Gandhi Ji. Inspirational events in the life of Gandhi.
- इकाई 2. गाँधी जी के राजनैतिक विचार - राजनैतिक धर्म एवं राजनीति में सत्य अहिंसा एवं सत्याग्रह के प्रयोग
Unit-2. Gandhian political thoughts- Political religion and use of truth, non-violence and satyagrah in politics
- इकाई 3. गाँधीजी का आर्थिक विचार - ग्रामीण विकास, खादी एवं ग्रामोद्योग, न्यासवादिता का सिद्धांत
Unit-3. Economic thought of Gandhi - Rural development, Khadi and rural industry, Principal of Trusteeship
- इकाई 4. भारतीय जीवन मूल्य एवं गाँधी दर्शन,
Unit-4. Indian Life Values and Gandhian philosophy
- इकाई 5. गाँधी जी का सामाजिक विचार, समाजोत्थान के कार्य, महिला सशक्तिकरण, बुनियादी शिक्षा एवं सामाजिक समरसता, अस्पृश्यता, रूढ़िवादिता का निवारण, नागरिक कर्तव्य, स्वच्छता, पर्यावरण एवं स्वावलंबन
Unit-5. Gandhian Social Thought. Works of social upliftment, women empowerment, basic education and social homogeneity, untouchability, solutions to fanaticism, civil duties, cleanliness, environment and self dependency.
- Suggested Readings**
1. M.K. Gandhi - My experiment with truth, Pub. Bombay sarvodya mandal, Mumbai
 2. M.K. Gandhi - Hind Swaraj. Pub. Rajpal and Sons, Delhi
 3. Naresh Dadhich - Gandhi Chintan. Pub. Rawat Publications, Jaipur
 4. Dharendra Mohan Datta - Philosophy of Mahatma Gandhi. Pub. Madison, The University of Wisconsin Press.

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B.Com. Honours Pt. I : (Page 1-16)	Page No.
Scheme of Examination	5
Distribution of Marks	5
Compulsory Subject	
(1) General English	6
(2) General Hindi	7
or (A) Elementary Hindi (in Lieu of Comp. Hindi for non Hindi speaking students)	8
or (A) History of Indian Civilization (In Lieu of General Hindi for Foreign Students)	9
Honours Subject (ABST)	
Paper-I Business Statistics	11
Paper-II Cost Accounting	12
Paper-III Corporate Accounting	13
Paper-IV Financial Accounting	14
Subsidiary Subjects	
Bus. Adm. Paper-I Business Law	15
E.A.F.M. Paper-II Business Economics	15

B.Com. Honours Pt. II : (Page 1-16)	Page No.
Environmental Studies (सत्र 2018-19 से लागू)	4
Honours Subject (ABST)	
Paper-I Management Accountancy	9
Paper-II Security Analysis and Portfolio Management	11
Paper-III Business Law	15
Paper-IV Business Statistics	15

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

Subsidiary Subject :

Bus. Adm. Paper-I Company Law & Secretarial Practic	14
E.A.F.M. Paper-II Money & Banking	15

B.Com. Honours Pt. III : (Page 1-8)

Page No.

Honours Subject (ABST)

Paper-I Income Tax Law & Accounts	3
Paper-II Taxation Law & Practice	4
Paper-III Advance Costing Problems	5
Paper-IV Operational Research	5

Subsidiary Subject :

Bus. Adm. Paper-I Management	6
E.A.F.M. Paper-II Rural Development and Co-operation	8



B Com. Hons. Part - I

SCHEME OF EXAMINATION

For a pass at each examination, a candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40% in the Honours subjects. Passing separately in the practicals wherever prescribed, shall be necessary, successful candidate will be classified as under:

First Division 60% of the aggregate marks prescribed in honours and Subsidiary subjects at Pt. I, Pt. II and Pt. III examination taken together.
Second Division 50%

All the rest will be declared to have passed the examination. No division shall be awarded at the Honours Pt. I and Pt. II examination.

The candidate will have to clear the combined paper of English Hindi and Book-Keeping and Accountancy in three chances. The marks of combined paper and Book Keeping shall be counted towards award to Division.

DISTRIBUTION OF MARKS

S. No.	Name of the Subjects/Papers	No. of Papers	Duration	Max. Marks	Min Pass Marks
B.Com. Hounours Pt. I					
1.	General Hindi or General English or Ele. Hindi (in lieu of General Hindi) or History of Indian Civilization (In Lieu of General Hindi)		3Hrs.	100	36
Honours Subject (ABST)					
	Paper-I Business Statistics		3Hrs.	100	40
	Paper-II Cost Accounting		3Hrs.	100	40
	Paper-III Corporate Accounting		3Hrs.	100	40
	Paper-IV Financial Accounting		3Hrs.	100	40
Subsidiary Subjects					
	Bus. Adm. Paper-I Business Law		3Hrs.	100	36
	E.A.F.M. Paper -II Business Economics		3Hrs.	100	36

1. GENERAL ENGLISH

Duration: 3 Hours

Min Pass Marks 36

M.M. 100

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

1. Comprehension and Vocabulary

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

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

2. Grammar

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

Books recommended

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

2. सामान्य हिन्दी

समय 3 घंटे

उत्तीर्णांक : 36

पूर्णांक : 100

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

अंक योजना-

(अ भाग)

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

(ब भाग)

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

गद्य-संकलन

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

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

पद्य - संकलन

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

1. प्रारम्भिक हिन्दी

(ELEMENTARY HINDI)

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

उत्तीर्णांक: 36

अवधि 3 घण्टे

पूर्णांक : 100

अंकों का विभाजन-

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

पाठ्यक्रम :

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

पाठ्य पुस्तकें :

क. निबन्ध संग्रह

सुगम हिन्दी गद्य (सम्पादक) सूरज भान, राजपाल एण्ड सन्स, दिल्ली

ख. गल्पदशिका 2, 7 एवं 8 पाठों को छोड़कर

सं. एम. एल. गर्ग एवं कमला भटनाकर, कालेज बुक डिपो, जयपुर

ग. व्याकरण एवं रचना-

सुबोध व्याकरण एवं रचना- सं. श्री व्यथित हृदय संशोधन कर्ता- डॉ. अम्बाप्रसाद सुमन, श्री राम मेहरा एण्ड कम्पनी, आगरा।

OR

HISTORY OF INDIAN CIVILISATION

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

Scheme of Examination

Min. Pass Marks 36

Duration: 3 hrs

M.M. 100

There will be following three parts in the question paper of this subject.

Part A

Marks - 20

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

Part B

Marks - 20

Part B will contain 05 question having one internal choice.

Candidate are required to attempt five questions 50 words each. All questions carry equal marks.

Part C

Marks - 60

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

HISTORY OF INDIAN CIVILISATION

Part 'A'

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

Part 'B'

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

Part 'C'

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

FINANCIAL ACCOUNTING

(for non commerce students only)

Scheme :

3 Hrs. Duration

Min. Pass Marks - 40

Max Marks - 100

Note : Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each.

All Questions are compulsory. Answer limit maximum 20 Words per Question.
Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

Unit – I

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

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

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

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

Unit – II

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

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

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

Unit – III

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

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

Books Recommended :

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

HONOURS SUBJECTS :

Paper – I : Business Statistics

Scheme :

3 Hrs. Duration

Min. Pass Marks - 40

Max Marks - 100

Note : Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

Unit – I

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

Unit – II

Analysis of Bivariate Data: Linear regression and correlation.

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

Unit – III

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

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

Books Recommended :

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

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

Paper - II : Cost Accounting

Scheme :

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

Note : Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

Unit - I

Introduction : Nature and scope of cost accounting; cost concepts and classification, methods and techniques; installation of costing system; concept of cost audit.

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

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

Unit - II

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

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

Unit - III

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

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

Books Recommended :

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

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

Paper -III : Corporate Accounting

Scheme :

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

Note : Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

Unit - I

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

Unit - II

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

Unit - III

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

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

Suggested Reading:

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

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

Paper -IV : Financial Accounting

Scheme :

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

Note : Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

UNIT-I

Department and Branch Accounts (including foreign branches)

Indian Accounting Standards 1 to 10

Investment Accounts

Lease Accounting

UNIT-II

Package & Containers Accounts

Purchases of business and profit prior to incorporation, under writing

Voyage Accounts, Inventory Valuation.

Indian Accounting Standards 11 to 20.

Value added statement, Economic Value added, Market Value added.

UNIT-III

Final Accounts of companies, Disposal of profits, including capitalisation of profit and

managerial Remuneration.

Insurance Claims.

Hotel Accounting and Agricultural farm Accounting.

Indian Accounting Standards 21 to 30.

Books Recommended:

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

SUBSIDIARY SUBJECTS :

BUSINESS ADMINISTRATION PAPER I – BUSINESS LAWS

Scheme :

3 Hrs. Duration

Max. Marks 100

Note : Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

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

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

UNIT-I

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

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

UNIT-II

Sale of Goods Act, 1930.

Consumer Protection Act, 1986.

UNIT-III

Negotiable Instrument Act, 1881.

Partnership Act, 1932.

Books Recommended :

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

EAFM PAPER II – BUSINESS ECONOMICS

Scheme :

3 Hrs. Duration

Max. Marks 100

Note : Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each. All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.