



MAHARAJA SURAJMAL BRIJ UNIVERSITY


BHARATPUR

SYLLABUS

B.Com. Part-II

Faculty of Commerce and Business Management

1. Accountancy and Business Statistics (ABST)
2. Business Administration (Bus Adm)
3. Economic Administration and Financial Management (EAFM)


अकादमिक प्रभाषी
महाराजा सूरजमल बृज विश्वविद्यालय
भरतपुर (राज.)

Maharaja Surajmal Brij University, Bharatpur (Raj.)

Syllabus : B.Com. Part-II

CONTENTS

Scheme of Examination & Distribution of Marks :

Core Subjects :

1. Accountancy and Business Statistics

Paper - I Income Tax

Paper - II **Cost Accountancy**

2. Business Administration

Paper - I Company Law and Secretarial Practice

Paper - II Management

3. Economic Administration and Financial Management

Paper - I Economic Environment in India

Paper - II Elements of Financial Management

Syllabus B.Com. Part-II :

DISTRIBUTION OF MARKS

Compulsory Subjects

Sr. No	Name of the Subject	No. of Paper	Duration	Max. Marks	Total Marks	Min. Pass Marks
1.	Accountancy and Business Statistics	Paper I	3 hrs.	100	200	72
		Paper II	3 hrs.	100		
2.	Business Administration	Paper I	3 hrs.	100	200	72
		Paper II	3 hrs.	100		
3.	Economics Administration and Financial Management	Paper I	3 hrs.	100	200	72
		Paper II	3 hrs.	100		


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B.Com.(Pass Course)
Scheme of Examination

- 1) The number of Papers and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory part as well as practical part of a subject/paper, wherever prescribed, separately, classification of successful candidates shall be as follows :

First Division	60%	Of the aggregate marks prescribed at (a) Part I Examination, (b) Part II Examination, (c) Part III Examination taken together.
Second Division	48%	

All the rest will be declared to have passed the examination if they obtain the minimum pass mark in each subject viz. 36%. No division will be awarded at the Part I and the Part II Examination.

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


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2. BUSINESS ADMINISTRATION

B.COM. Part IInd (Pass Course)

Paper I 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 एवं एन. एस. कोठारी : कम्पनी अधिनियम एवं सचिवीय पद्धति
- 2 एस.एम. शुक्ला एवं 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 माथुर, सक्सेना. : कम्पनी अधिनियम एवं सचिवीय पद्धति (रमेश बुक डिपो, जयपुर)
- 9 शर्मा, जोशी, खीचा : कम्पनी अधिनियम (अजमेरा बुक कम्पनी, जयपुर)

Dr. Parvati M.

Dr. S. M.
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B.COM. Part IInd (Pass Course)

Paper II Management

Unit I

Management: Concept, Nature, Principles, Importance and Process; Schools of Management Thought; MBO; Planning-Importance, Process and Components; Decision Making- Process, Types and Techniques.

Unit II-

Organisation-Goals, Structure, Importance, Process and Principles; Theories of Organisation; Environment and Organisation; Formal and Informal Organisation; Organisational Change and Development; Authority and Responsibility; Power and Authority; Sources of Authority; Delegation of Authority; Centralisation and Decentralisation; Span of Control.

Unit III-

Communication-significance, Channels, Types, Process, Barriers and Remedies; Co-ordination and Co-operation; Co-ordination as an essence of management; Principles and Techniques of co-ordination; Obstacles in co-ordination; Direction-Essentials of effective co-ordination; Direction-Concept, Importance and Principles.

Unit IV-

Leadership-Functions, Qualities, styles and Theories; Motivation-Importance, Types, Process and Techniques; Theories of Motivation (Maslow, Herzberg, McGregor); Sound Motivation system.

Unit V-

Control-Nature, Process, Techniques and Essentials of Effective Control; Business Process Re-engineering; TQM, Six Sigma.

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Dr. Parasi chand Jain

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भरतपुर (राज.)

Book Recommended:

1. B. S. Mathur: Principles of Management. (1978)
2. Satya Saran Chatterjee : Introduction of Management.
3. Mritunjoy Banerjee : Business Administration.
4. Richard, Hatman Tuwence P. Hogan and John Wholipan : Modern Business Administration
5. S. Sarlekar : Business Management.
6. Koontz O' Donnel: Essentials of Management
7. जे.पी. सिंघल : प्रबंध. अजमेरा बुक कम्पनी. जयपुर
8. P. Subba Rao: Management-Theory and Practice, HPH.

Dr. Pankaj Singh

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भरतपुर (सज.)

1. ACCOUNTANCY AND BUSINESS STATISTICS

B.Com. Part II (Pass Course)

Paper I 1. INCOME TAX

Time : 3 hours.
Min. Marks 36

Max. Marks. 100

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

Unit -I

Introduction 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. Singhanian 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.

Income Tax

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भरतपुर (राज.)

2/26
9/11/2018
I. J.

B.Com. Part II (Pass Course)

Paper II Cost Accountancy

Time : 3 hours.
Min. Marks 36

Max. Marks. 100

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

Unit - I

Introduction : 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. CVP and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions). Standard Costing: Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

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Books Recommended:

- 1) Jain, Khandelwal, Pareek :- Cost Accounting (Hindi & English)
- 2) Saxena, and Vashist :- Cost Accounting
- 3) B.K. Bhar :- Cost Accounting
- 4) Agarwal and Chaturvedi :- Cost Accounting (Volume I & II)

23/11/2018


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3. ECONOMIC ADMINISTRATION AND FINANCIAL MANAGEMENT

E.A.F.M B.Com. PART -II

Part II

Paper - I : Economic Environment In India

Paper – II : Elements of Financial Management

Paper I - Economic Environment in India

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

Unit-I

Economic Environment- meaning, factors affecting economic environment, Basic features of Indian Economy. India in world economy, Human Development Index, Social infrastructure development.

Economic Planning- Meaning, importance, objectives and techniques of planning. Salient features of current and previous plan, achievements. NITI Ayog - An Introduction and its functions.

Unit-II

Agriculture - Agriculture policy, Significance, new agriculture strategy. Agriculture inputs, food management, major schemes for agriculture sector. Agriculture Finance (Specially Kishan Credit Card Agriculture Insurance) Agriculture productivity, demand and supply of agriculture products and their effect on general price level.

Unit-III

Industry and Infrastructure- Industrial policy, Role of MSMEs and their problems, credit flow to industrial sector, FDI, CPSEs, Concept of privatization and disinvestment, role of private sector in industrial development and its contribution.

Unit-IV

Concept of liberalization and privatization- Role of liberalization. Disinvestment.

Service Sector – India's service sector, performance and contribution in national income, international comparison of Indian service sector, challenges and issues.

Unit-V

Foreign Trade- Commercial policy, Volume, composition and direction. Export promotion, New dimensions of foreign trade.

Main features of Indian population and current population policy.

Books Recommended:

1. Rudradatt and Sunderam : Indian Economy
2. A.N. Agarwal : Indian Economy
3. Laxminayaran Nathuramaka : Indian Economy
4. B.L. Ojha : Rajasthan's Economy
5. Mishra and Puri : Indian Economy
6. Budget Study, an overview of Rajasthan's Economy and other publication by Directorate, Economics and Statistics Rajasthan.

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Paper II - Elements of Financial management

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

Unit-I

Financial Management: Meaning, Scope, Importance and Limitations of Financial management, Tasks and Responsibilities of a Modern Finance manager. Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.

Unit-II

Ratio Analysis: Liquidity, Activity, Profitability and Leverage Ratios. Cash flow analysis: sources and uses of cash. Cash Flow statement as per as (Accounting Standard)-3.

Unit-III

An Introduction of Financial Planning and Forecasting. Break-even analysis. Sources of short-term and Long-term Finance. Equity v/s Debt.

Unit-IV

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

Management of Cash and marketable Securities.

Fund Flow analysis: Changes in working capital sources and uses of funds.

Unit-V

Receivables and Inventory management.

Elementary Study of Capital Budgeting including methods of evaluating Capital Expenditure proposals under uncertainty, Dividend Policy.

Books Recommended:

1. Financial management: M.R. Agarwal (English & Hindi version)
2. Elements of Financial management: M.D. Agarwal & N.P. Agarwal (English & Hindi Version).
3. Element of Financial management: JAT, Gupta, Mendartta, Mishra, Saini

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