राजस्थान सरकार

आयुक्तालय कालेज शिक्षा, राजस्थान, जयपुर

क्रमांक : एफ ७(४)अकाद / आकाशि / २०१९ / ३६२ - ७०

दिनांकः २७ -१ ९

प्राचार्य,

समस्त राजकीय महाविद्यालय,

राजस्थान।

विषय :— अक्टूबर, 2019 का नियमित कक्षाओं में पढ़ाये जाने वाले विभिन्न विषयों के पाठ्यक्रम के टॉपिक्स महाविद्यालयों

संदर्भ :—आयुक्तालय के पत्र क्रमांक एफ7 (4)अकाद / आकाशि / 2019 / 57 दिनांक 31.05.2019 के अनुसरण में।

उपर्युक्त संदर्भित पत्र के अनुसरण में सत्र 2019—20 में राजकीय महाविद्यालयों में संबंधित विश्वविद्यालयों के विभिन्न विषयों के पाठ्यक्रम के अक्टूबर माह में पढ़ाये जाने वाले टॉपिक्स को आयुक्तालय एवं राजकीय महाविद्यालय स्तर पर विषय विशेषज्ञों की सहायता से चिह्नित एवं अनुमोदन करवाया गया है। आपको इस पत्र के द्वारा इन्हे प्रेषित किया जा रहा है।

महाविद्यालय स्तर पर अक्टूबर माह के टॉपिक्स की मासिक समय—सारणी बनाकर विद्यार्थियों को सूचनार्थ महाविद्यालय के नोटिस बोर्ड पर चस्पा करवाया जाना है। उक्त संबंध में किसी भी प्रकार के मार्गदर्शन अथवा सहायता हेतु डॉं० आर0सीं० मीना, संयुक्त निदेशक (अकादमी) को उनके मोबाईल न0 9414344597 पर तथा अपने संबंधित प्रभारी अधिकारी (महाविद्यालय समूह – आयुक्तालय) से संपर्क करें।

प्रदीप कुमार बोरड़, आयुक्त, कॉलेज शिक्षा एवं विशिष्ठ शासन सचिव, उच्च शिक्षा,

राजस्थान जयपुर

दिनांकः 27 9 19

क्रमांक : एफ ७(४)अकाद/आकाशि/२०१९/३६२-७० प्रतिलिपि :- सूचनार्थ / पालनार्थ

1. निजी सचिव, आयुक्त, कॉलेज शिक्षा, राजस्थान, जयपुर।

2. निजी सचिव, अतिरिक्त आयुक्त, कॉलेज शिक्षा, राजस्थान, जयपुर।

3. संयुक्त निदेशक, HRD/PI/RUSA/ACAD/P&C/RVRES आकाशि, जयपुर।

4. सहायक निदेशक, क्षेत्रीय कार्यालय कॉलेज शिक्षा अजमेर, जयपुर, उदयपुर, कोटा, जोधपुर, बीकानेर, भरतपुर को इस

5. प्रभारी अधिकारी, कॉलेज समूह, आकाशि, जयपुर को निर्देशानुसार प्रति भेजकर लेख है कि अपने संबंधित महाविद्यालयों से संपर्क कर इस आदेश की क्रियान्विति सुनिश्चित करें।

6. प्रभारी अधिकारी, नवाचार एवं कौशल विकास प्रकोष्ठ, आकाशि, जयपुर।

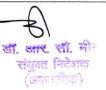
वेब प्रभारी को अपलोड / ई-मेल करने हेतु।

रक्षित पत्रावली।

(डॉ0 आर0सी0 मीना) संयुक्त निदेशक, अकादिमक

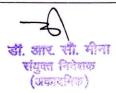
अक्टूबर 2019 बी.कॉम. पाठ्यक्रम महर्षि दयानंद सरस्वती विश्वविद्यालय, अजमेर

	Accountancy & Business Statistics	Business Administration	Economics Administration and Financial Management
B.Com. I Paper I	COST ACCOUNTING: Cost ascertainment: Unit costing: job, batch costing.	MANAGEMENT: Elementary knowledge of organizational behavior. Directing: meaning, Importance and techniques.	ECONOMIC ENVIRONMENT IN INDIA: Industrial policy & recent changes, Role of Agriculture in Indian Economy, Land Reforms, Agricultural Credit, Development during Plans.
B.Com. I Paper II	BUSINESS STATISTICS: Correlation	BUSINESS LAWS: Sales of Goods Act, 1930	BUSINESS ECONOMICS: ISO product curve, least cost combination of factors, returns to scale, cost concepts and classification, importance of costs in decision making cost function.and determination of cost.
B.Com. II Paper I	CORPORATE ACCOUNTING: Disposal of profit	COMPANY LAW: Appointment rights, Dules, liabilities & remuneration, company investigation, prevention of oppression and mismanagement.	FINANCIAL MANAGEMENT: Cost of Capital; Significanice of cost of capital calculsting of cost of debts, share capital and retained earnings. Combined weighted Cost of Capital.
B.Com. II Paper II	FINANCIAL ACCOUNTING AND DECISION MAKING: Make or buy, change of product mix, pricing, break even analysis; exploring new markets; shutdown decisions.	FUNDAMENTAL OF ENTREPRENEURSHIP: Entrepreneurial Behavior, Innovation and entrepreaneur, Entrepreaneur behaviour and psycho-theories, social responsibility.	BANKING LAW AND PRACTICE IN INDIA: Elementary knowledge paying and collecting rights duties, production and precautions (Pratical Problems), Dishonour.
B.Com. III Paper I	INCOME TAX LAW AND ACCOUNTS: Computation of income from Capital gains, Aggregation of clubbing of income.	PRINCIPLES OF MARKETING Consumer behavior: Nature, scope and significance of consumer behaviour, market segmentation-concept and importance, Basis for market segmentation.	PROJECT PLANNING AND BUDGETARY CONTROL: Project Organization structure: Setting up of organization structure project manager: Qualifications, selection and training.
B.Com. III Paper II	TAXATION Composition Scheme. Job work and its procedure, various exemptions under GST OR AUDITING: Audit Evidence: Audit procedures for obtaining evidence, Source of evidence reliability of audit evidence, Method of obtaining audit evidence Physical verfication, Documentation, Direct confirmation. Internal Control- Elements of internal control Review and docummentation, Evaluation of internal control materiality and audit risk, concept of internal audit.	Paper (I) FUNDAMENTAL OF INSURANCE: Functions of the Agent, Proposal form and other form for grant of coverFinancial amd medical underwriting. OR Paper (II) INTERNATIONAL MARKETING: Promotion of product/servicesAbroad: Methods of international promotion, Direct mail and sales literature, Advertising. Personal selling, Trade fairs and exhibitons.	BANKING AND FINANCIAL SYSTEM: Fiscal Policy Interest Rates: Various Rates in India (viz, Bond Rate, Bill Rate, Deposit Rates etc.) Administrated Rates and Market Determined Rates. OR FINANCIAL MARKET OPERATIONS: Brokers, sub brokers, market makers, jobbers, portfolio consultants, Institutions investors and NRIs.



अक्टूबर 2019 बी.कॉम. पाठ्यक्रम महाराजा गंगासिंह विश्वविद्यालय, बीकानेर

	Accountancy & Business Statistics	Business Administration	Economics Administration and Financial Management
B.Com. I Paper I	FINANCIAL ACCOUNTING Insolvency Accounts.	Principles of Business Management- Forms of organization and span of control. Elementary knowledge of organizational behaviour.	BUSINESS ECONOMICS Cost concepts and Classification, Importance of Costs in Decision making, Cost Function in Short Run and Long Run, Law of Supply and Elasticity of Supply, Capital Formation and Theories of Population.
B.Com. I Paper II	BUSINESS STATISTICS Measures of Dispersion & Skewness: Meaning & difinition of Dispersion-Objectives and importance of measuring dispersion, absolute & relative measures of dispersion.	BUSINESS LAWS Guarantee, Bailment and Pledge, Agency.	ECONOMIC ENVIRONMENT IN INDIA- New Agricultural Strategy and Green Revolution, Agricultural Credit, Agricultural Productivity in India, World Trade Organization and Indian Agriculture. Small Scale Industries- Meaning, Importance, Problems and Remedial Measures.
B.Com. II Paper I	TAXATION-INCOME TAX LAW & ACCOUNTS Income from other sources, Aggregation and clubbing of income.	COMPANY LAW Directors: Managing director, whole time director. Prevention of operation and mismanagement.	FINANCIAL MANAGEMENT Financial Planning and Forecasting: Meaning, Characteristics, Types, Importance, Limitations and Factors affecting Financial Planning. Advantages and Tolls of Financial Forecasting.
B.Com. II Paper II	Cost Accounting Unit costing.	PRINCIPLES OF MARKETING Packing-role and functions, brand and trade mark; product life cycle concept.	BANKING & FINANCIAL SYSTEM Credit Creation by Bank: Credit Creation Porcess, Determination of Money Supply and Total Bank Credit, Monetary Policy and Techniques of Credit Control, Fiscal Policy.
B.Com. III Paper I	CORPORATE ACCOUNTING Disposal of Profits (including Capitalization of Profit)	INSURANCE Group Insurance and salary saving scheme. Settlement of claims under assurance.	BUSINESS BUDGETING Business Forecasting: Meaning, Theories, Importance and limitation of business foreasting. Techniques and tools of business forecasting. Essentials of Business Forecasting.
B.Com. III Paper II	TAXATION AND AUDITING Composition Scheme, job work and its procedure, various Exemptions under GST.	INDUSTRIAL LAW The minimum wages Act.	INTERNATIONAL TRADE Balance of Trade and Balance of Payments. UNCTAD, EXIM Bank of India, ECGC of India.



October 2019 B.Com. Syllabus University of Rajasthan, Jaipur

Class	ABST	Bus. Adm.	EAFM
B.Com. pt. I (Paper I)	Corporate and Financial Accounting: Final Accounts of Companies including Managerial Remuneration.	Business Law: The sale of Goods Act, 1930	Business Economics-: Revenue and Cost Analysis: Revenue analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.
B.Com. pt. I (Paper II)	Business Statistics: Measures of Dispersion: Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion.	Entrepreneurship and Small Business Management: Role of SMEs Policies governing small enterprises in India.	Indian Banking and Financial System: A Study of Banking regulations act 1949
B.Com.pt. II (Paper I)	Income -Tax Law and Practice: Income from Capital Gain	COMPANY LAW AND SECRETARIAL PRACTICE: Directors-Qualifications and Disqualifications, Appointment and Removal.	ECONOMIC ENVIRONMENT IN RAJASTHAN: Agriculture Finance, Agriculture Insurance, Agriculture productivity, commercialization of Agriculture, minimum support price demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.
B.Com.pt. II (Paper II)	Cost Accountancy: Operating Costing: Meaning and Objectives. Preparation of statement of operating cost only related to transportation for passengers and goods only.	MANAGEMENT: 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.	ELEMENTS OF FINANCIAL MANAGEMENT: Break -even analysis sources of short term and Long term Finance. Equity v/s Debt.
B.Com.pt.III (Paper I)	Auditing and Management Accounting: Company Audit, Audit Report and Certificates.	FUNCTIONAL MANAGEMENT: Marketing Research: Channels of Distribution: Pricing policies and strategies.	RURAL DEVELOPMENT AND COOPERATION: Jawahar Gram Samridhi Yojana (JGSY), Sampurna Gramin Rojgar Yojana (SGRY), Pradhan Mantri Gram Sadak Yojana (PGSY) Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Main features and achievement of these schemes.
B.Com.pt.III (Paper II)	Advanced Accountancy: Amalgamation of Companies (excluding inter company holdings)	ADVERTISING AND SALES MANAGEMENT: Advertising Agency- structure and functions. Role selling in a Planned Economy.	(I) BUSINESS BUDGETING: Budgetary control: Meaning, Characteristics, objects and Benefits of Budgetary Control: Budgetary control v/s standard Costing- Sales Variances, Material Variances, Labor Variances. OR II PUBLIC ECONOMICS
		¥	Taxable capacity: Meaning concept and classification. Public Debt: Loan v/s Tax.

अक्टूबर 2019 बी.कॉम. जय नारायण व्यास विश्वविद्यालय, जोधपुर

Class	ABST	Bus. Adm	EAFM
B.Com. I Paper I	FINANCIAL ACCOUNTING Hire Purchases and Installment Payment systems.	PRINCIPLES OF BUSINESS MANAGEMENT: Span of Management, Departmental, Organization structure, forms and contingency factors. Direction, Meaning & Principal	BUSINESS ECONOMICS Market Meaning Definitions, Characteristic, Classification Market structure perfect competitions Monopoly. Imperfect Competition. Monopolistic Competitor, Oligopoly, Duopoly. Price and output determination under perfect competition; Meaning, feature, Firm and industry equilibrium short period long period. Price and output determination under Monopoly; meaning, definition, Characteristic, short period, long period, Equilibrium under different cost condition.
B.Com. I Paper II	COST ACCOUNTING Cost Sheets and cost Statements : tender of Quotations. Production Account.	BUSINESS REGULATORY FRAMEWORK: Agency.	ECONOMIC ENVIRONMENT: Export & Import , Foreign Investment Policy.
B.Com. II Paper I	CORPORATE ACCOUNTING Preparation of Final Accounts of Companies. Disposal of Profit and Capitalization of Profits Issue of bonus share	COMPANY LAW AND SECRÉTARIAL PRACTICE: Directors: Classification of Director: Women Director. Independent Director, Shareholder Director, Director Identification number (DIN) Appointment of Director, Qualification and Dis-Qualifications, Legal Provision, power and duties. Removal of Director, Remedies for breach of duties, Loans to Director and Remuneration to Director, various committee of the Board of Directors.	
B.Com. II Paper II	BUSINESS STATISTICS: Index Number: Methods: Aggregative and Relative simple and weighted fixed and Chain Base conversation. Base year shifting deflating. Time and Factor Reversal Tests fisher's idea Index number.	BUSINESS COMMUNICATION AND MANAGEMENT: Advantage of Production. Planning and Control, Quality control and Inspector concept and Importance. Plant lay out, Plant location; meaning, Determinants and Basis of Optimum plant location.	payment. Export Finance, Import Finance, role of STC and MMTC and Export
B.Com. III Paper I	MANAGEMENT ACCOUNTING: Funds Flow statement; Cash Flow statement: As per AS-3 Revised.	INTERNATIONAL MARKETING: Pricing Decisions -Environmental influences on pricing decision International pricing polices and strategies	FINANCIA L MARKE T OPERATION SEBI : Company Law Board.
B.Com. III Paper II	INCOME TAX & INDIRECT TAXES: Capital Gains, Deemed Income and Aggregation of Income.		FINANCIAL MANAGEMENT Characteristic calculation of cost debt. preference capital equality capital related earnings. Combined cost of capital (weighted). Operating and Financial Leverage: Concept, Characteristic, measurement, Effect of operating and financial leverage on profit Analysis, combined leverage.
B.Com. III Paper III	AUDITING Auditor's Report Clean & Qualified Report.		

अक्टूबर 2019 बी.कॉम. पाठ्यक्रम कोटा विश्वविद्यालय, कोटा

Class	Accountancy & Business Statistics	Business Administration	Economics Administration and Financial
			Management
B.Com. I	Financial Accounting	Business Law :	Economic Environment in India:
Paper I	Capitalization of Profits. Accounting for Leases.	Contracts of Agency. Contract of Sale and	Industries- Problems of Industrial Development in
	7	Agreement to sell. Rules relating to transfer of	India. Industrial policy of 1991 and Recent
		property.	changes./small Scale Industries: Importance,
		6 10 10 10 10 10 10 10 10 10 10 10 10 10	Problems and Present Position. Privatization and
			Disinvestment.
B.Com. I	Business Statistics	Business Communication:	Business Economics:
Paper II	Correlation and Regression: Meaning & Definition of Correlation,	Theories/Models of Business Communication.	Cost Concepts and Classification, Cost Function
1	Types of Correlation, Types of Correlation, Methods of	Barriers to Business Communication and improving	and determinants of Cost. Short term and Long-
	Determining Correlation, Measurement of Correlation in Time	Business communication.	term Cost Analysis. Theories of Population. Law of
	Series, Lag and Lead in Correlation.		supply and Elasticity of Supply.
B.Com. II	Income Tax Law and Accounts:	Company Law and Secretarial Practice:	Financial Management :
Paper I	Computation of Income from capital gains, Exempted Income.	Company Investigation. Prevention of oppression and	Trading on equity, operating Leverage, financial
		mis-management, Different modes of Winding up of	leverage and combined leverage.
D.C. II	Cook Accounting	companies.	
B.Com. II	Cost Accounting	Human Resource Management:	Money and Financial System :
Paper II	Unit costing, Operating Costing.	Motivation- Concept and theories (Maslow, Herzberg,	Determination of money, supply and total bank
		McGregor) job Evaluation, Job Enlargement and	credit. Interest Rates: Various rates in India (Viz.
		Enrichment.	Bond rate, Bill rate, Deposit Rates etc.)
B.Com. III	Corporate and Management Accounting	Fundamentals of Insurance :	Administered rates and market determined rates.
The state of the s	Valuation of Goodwill and Intangible Assets.	Important plans of Assurance Endowment, whole life,	International Trade and Finance:
Paper I	Valuation of Coodwill and Intaligible Assets.	Group insurance and Salary Saving Schemes.	Foreign Exchange Rate: Meaning, Types and determination-Theories of exchange rate
		Group insurance and Salary Saving Schemes.	determination-Theories of exchange rate determination. Fluctuations in exchange rates:
			causes, effects and methods of controlling
			fluctuations.
B.Com. III	Taxation-	Fundamentals of Marketing	Indian Banking System
Paper II		Product Planning and Development:	Rural Banking in India : The major problems
aper ii	Composition scheme, job work and its procedure, various	Sales Promotion: Importance and Techniques of	faced by RRBs. Improvement in the working of
	Exemptions under GST.	Sales Promotion. Publicity and Public Relations.	RRBs. National Bank for Agriculture and Rural
	The second secon	and the state of t	Development (NABARD) - Objectives, Role,
			Functions and Progress

October 2019 B.Com Syllabus MLS University, Udaipur

Class	Accountancy & Business Statistics	Business Administration	Economics Administration and Financial Management
B.Com. I Paper I	FINANCIAL ACCOUNTING Insurance claims, Hire Purchase system.	PRINCIPLES OF BUSINESS MANAGEMENT Delegation of Authority. Centralization and Decentralization; Departmentation; Organization Structure & Forms	ECONOMIC ENVIRONMENT IN INDIA Agriculture finance, Agriculture price policy in India need, objective and government approach. Government and Business Environment role of industrialization- Industrial Policy- 1980 and recent Industrial Reforms (1991 and Beyond) Industrial Growth- Phase II and Phase III Pattern and challenges of industrial growth.
B.Com. I Paper II	BUSINESS STATISTICS Analysis of Bivariate Date (Linear only) Correlation: Analysis: Meaning, Uses, Types, Kari Pearson's Coefficient, coefficient of Determination and Non- determination, Portable Error, Rank congregation, Concurrent Deviation Methods, Lag and Lead in Correction.	BUSINESS REGULATORY FRAMEWORK Factories Act 1948 Main Provisions.	BUSINESS ECONOMICS Return to scale, Increasing, Constant and Diminishing, ISO Quanta and ISO cost Curves, Cost and Revenue Analysis-Concept, Types and Their Diagrammatic Presentation, Economics of Scale.
B.Com. II Paper I	Income Tax Capital gains, Deemed Incomes.	COMPANY LAW & SECRETARIAL PRACTICE Shares & Share Capital: Kinds, Non-voting shares, alteration in share capital-Raising and Reeducation in share capital, Buy back of Shares, Transfer of share and Depository.	Banking and Business Economics Commercial Banks: Meaning and Functions. Indian Banking system. Innovative Trends in Indian Banking- Retail Banking E-Banking, Internet Banking. Electronic Payment System- NEFT, ECS & RTGS.
B.Com. II Paper II	Cost Accounting Cost Ascertainment: Unit costing; operating costing.	Marketing Management Price- concept and factors affecting price. Promotion- Personal selling, Advertising and sales promotion.	Banking Law and Practice in India - Presentation (Elementary knowledge) paying and collecting banks (rights, duties, protections and precautions; Practical problems)
B.Com. III Paper I	Management Accounting Analysis of Working Capital: Meaning, Definition, Concepts, Type, Components, Determinations, Analysis of Working, Estimation of Working Capital requirements, Operating Cycle Method, Forecasting Method, Projected Balance sheet Method. P&L Adjustment Method and cash Forecasting Method.	Human Resource Management Performance Appraisal, Transfer, Promotion, Separation.	Financial Management Estimation of Capital Requirements, Theories of Capitalization- Definitions, Causes, Disadvantages and Remedies to over capitalization and under capitalization. Selection of Security mix, Operating and Financial Leverage, EBIT and EPS Analysis.
B.Com. III Paper II	Auditing(b)Divisible Profits and Dividend (c) Auditor's Report-Standard Report and Qualified Report(d) Special Audit of Banking Companies.	Business Communication & Soft Skills Interview; Preparing for Interview-guidelines to interviewee and interviewer. Conducting & facing interviews, Mock interview & GD.	International Trade & Finance Foreign Exchange- Meaning, Types, Importance and Determination of Exchanges Rates, Fixed and flexible exchange rates- Merits and demerits.