

Syllabus and Course Scheme
Academic year 2024-25



B.Com. (Hons.)
Exam – 2025

UNIVERSITY OF KOTA
MBS Marg, Swami Vivekanand Nagar,
Kota - 324 005, Rajasthan, India
Website: uok.ac.in

B.Com. (Hons.) Exam 2025

Scheme of the Course

Admission Guideline: Only those candidates who secured 48 percent marks as aggregate in qualifying examination will be eligible for seeking admission in the course of study. However, for determining merit for the admission, rules of the Government of Rajasthan will be followed.

The course of study for the examination shall extend over a period of three years as an integrated course. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers. For each paper there will be two components:

- (i) Practical – Home assignment 10 marks and viva voce 10 marks (to be evaluated and conducted by external evaluator along with internal examiner. The external examiner will be appointed by the university.).
- (ii) Theory – (It will be conducted on annual basis and will be of 80 marks). An examinee is expected to avail passing marks i.e. 40 percent separately in practical as well as theory examinations. The subjects and papers for the examination are given as under:

B.COM. (HONS.) Pt-III

Accountancy & Business Statistics

Paper I : Operations Research

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Definition and concepts of Operations Research, Techniques of operations Research, phases in operation research.

Linear Programming – Introduction, problem formulation, graphical and simplex methods of solving linear programming problems. Primal and Dual relationship, Applications of Linear programming.

Unit-II

Transportation and Assignment problems. Input / output analysis.

Unit-III

Game Theory – methods and techniques. Replacement theory.

Unit-IV

Queueing theory, Decision theory

Unit-V

PERT, CPM – probability consideration and crashing. Work study, time study and motion study.

Books Recommended :

1. Gupta and Gupta : Operations Research
2. N.P. Agarwal and Sonia Agarwal : Quantitative Techniques for Management
3. C. R. Kothari : Quantitative Techniques

Paper II : Functional Accounting

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Accounting standards : Ind As and IFRS introduction.

Insurance Claims – Loss of stock, consequential- loss insurance and comprehensive insurance.

Unit-II

Departmental Accounts

Branch Accounts (including foreign branches)

Unit-III

Investment accounts

Accounts of Banking Companies

Unit-IV

Accounts of Insurance Companies

Hire purchase accounts

Instalment payment system.

Unit-V

Network of holding and subsidiary companies under the Companies Act 2013. Preparation of consolidated Balance Sheet and Profit & Loss accounts.

Books Recommended :

1. Sharma, Goyal & Jain : Financial Accounting (Hindi & English)
2. Agarwal, Sharma & Jain : Management Accounting (Hindi & English)
3. Jain, khandelwal & Pareek : Higher Accounting (Hindi & English)
4. Sahgal & Sahgal : Advanced Accounting Vol I & II.

(A.B.S.T.)Optional Paper : Tax Planning

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Basic framework of direct taxes in India, Interrelation between different direct taxes. Concept and significance of tax planning. Problem of tax planning. Recognised methods of tax planning for salaries.

Unit-II

Problems of Tax planning in context of administrative legislation. Depreciation and Tea, Coffee and Rubber development account Deductible and Non-deductible expenses. Tax planning for the income relating to Business and profession.

Unit-III

Tax incentives for Industrial growth. Tax holidays and other reliefs and rebate for industry. Tax planning for capital gains.

Unit-IV

Concept of Tax – Evasion and Tax avoidance. Difference between tax planning, tax evasion and tax avoidance. Anti avoidance provisions- diversion of income. Set off and carry forward of losses.

Unit-V

Impact of direct taxes on economic growth. Different concepts of income Tax planning relating to amalgamation and merger of companies. Tax considerations in respect of managerial decisions like make or buy, own or lease, drop or continue, sale in domestic market or exports, repair or replacement decisions.

Books Recommended :

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|----|---------------------------------|---|------------------------|
| 1. | Agrawal, Sharma & Shah | : | Tax Planning |
| 2. | Patel, Chaudhary, Sharma & Jain | : | Tax Planning |
| 3. | Lakhotia R.N. | : | Corporate Tax Planning |

B.COM. (HONS.) Pt-III

Economic Administration & Financial Management

Paper I: International Business & Finance

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

- Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10
- Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40
- Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

International Business : Concept, Nature, Scope, Goals, Importance and Problems of International Business. Difference between Domestic business and International business. Frame work for analyzing international business environment. International Economic Environment – World Economic and trading situation. Recent developments in International Business – Ecological issues, social aspects, It and international business.

Unit-II

International Finance & Foreign Exchange : Importance and role of international finance. International Financial Environment, Innovations in international financial instrument. Foreign Exchange, Foreign exchange market, cash and spot exchange market, Exchange rate quotes. Factors affecting exchange rates, spot rates, Forwarded exchange rates, Exchange rate arrangements in India, An overview of FEMA.

Unit-III

Multinational Finance Management Financial Decisions: Complexities and issues in managing financial functions in an International firm.

Multinational working Capital Management : Cash, receivable and inventory, Management of short term overseas financing sources.

Foreign Investment Financial Decisions : Capital budgeting for multinational corporation. International financing sources and financial structure, cost of capital for overseas investment.

Unit-IV

Balance of payments and international linkages : Concept, its components, importance, causes of disequilibrium and measures for correction. Difference between Balance of Payment and Balance of Trade. International indebtedness, capital account convertibility –Pros and cons, Innovations in International financial Instrument.

Unit-V

International Financial Institutions and Agreements : International Monetary Fund, The problem of international liquidity and SDRs. World Bank (IBRD), IDA, IFC UNCTAD, WTO. International Commodity agreements. Regional Economic co-operation – types and rationale of regional economic groups. EU, NAFTA, ASEAN, SAFTA and other groupings.

Suggested Readings :

1. Subbarao, P. : International Business, Himalaya Publishing House, New Delhi
2. Jain, P.C. : International Business, RBD, Jaipur
3. Adhikari, Monab : Global Business Management, Macmillan, New Delhi
4. Black and Sundram : International Business Environment Prentice Hall of India, New Delhi.
5. Sodersten, B.O. : International Economics Macmillan, London.
6. Tayeb, Monis H : The Global Business Environment – An Introduction, Safe Publication, New Delhi
7. Jhingan, M.L. : International Economics, Vrinda Publications (P) Ltd., Delhi
8. Avadhani, V.A. : International Finance- Theory & Practice, Himalaya Publishing Company, New Delhi
9. Buckley, Adrian : Multinational Finance, Prentice Hall of India, New Delhi
10. Henning, Piggot & Scott: International Financial Management, McGraw Hill, Int. ed. New York
11. Shaprio, A.C. : Multinational Financial Management, Prentice Hall of India, New Delhi
12. Agarwal, O.P. : International Financial Management, Himalaya Publishing House, New Delhi
13. Machirajan, H.R. : International Financial Management, Himalaya Publishing House, New Delhi
14. Avadhani, V.A. : International Financial Management, Himalaya Publishing House, New Delhi

Paper II: Rural Development

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Concept and significance of Rural Development, Strategy of Rural Development. Rural Development Agencies, Democratic Decentralisation and Panchayati Raj. District level, Block level, village level, administration for Rural Development.

Unit-II

Rural Infrastructure Development- Roads, Market, Electrification, Water Supply, Education and Health. Role of NGOs in rural development. Programme related to tribal welfare, Drought and Desert Development, Forest conservation, Women and child development.

Unit-III

Rural Development Programme – NAREGA, IRDP, Khadi and village Industries. Commission. DRDA (District Rural Development Agencies) SGSY (Swaran Jayanti Gram Swarajgar Yojna)

Main features and achievements of these schemes.

Unit-IV

Land Reforms – Abolition of intermediaries, Tenancy system, land holding and ceiling, Land fragmentation and consolidation. Agriculture price determination. Problem of agriculture marketing in India. Rural marketing.

Unit-V

Rural development and sources funds- NABARD, Regional Rural Banks, Commercial Banks, Cooperative Credit Societies, Causes and remedies of rural backwardness. Strategy of rural development during five year plans .

References :

1. Swami Gupta : Rural development and cooperation
2. माथुर, बी. एस. : ग्रामीण अर्थव्यवस्था
3. Mell, C.D. : Rural Economics
4. अग्रवाल, गुप्ता : सहकारी चिंतन एवं ग्रामीण विकास
5. K.K. Singh : Dimension of Rural Development

(E.A.F.M.)Optional Paper: Public Finance & Policy

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Meaning and Scope of Public Finance : Meaning, The scope and Importance of Public Finance – Function of the State Comparison of Public and Private Finance. Principles of public finance to maximum Social Advantage.

Unit-II

Public expenditure, reasons for the growth of public expenditure. Role of state and objects of public finance. Principle and canons of public expenditure. Effect of public expenditure on economic development and growth.

Unit-III

Sources of Public Revenue – Tax, commercial revenues and administrative revenues, characteristics of a Goods tax system. Taxable capacity. Kind of Taxes and effects of Taxation. Value added Tax (VAT).

Unit-IV

Fiscal policy and economic stability. Fiscal policy for full employment and economic growth. Deficit financing, union state financial relation in India, finance commission recommendations of finance commission.

Unit-V

Theory of public debt – meaning, objects, causes of borrowing, classification of public debt., effects of public debt depends. Foreign loans. Growth of external public debt.
Local finance / union / state / parliamentary control of public expenditure.

Suggested Readings :

1. Dr. Singhai, G.C. : Money & Public Finance, Sahitya bhawan, Agra
2. Singh, Gupta : Money, Banking & Credit, Ramesh Book Depoy, Jaipur
3. Dr. Panth. J.C. : Public Finance, Agra
4. Vashisth, Swami & Gupta : Money & Revenue, RBD, Jaipur
5. Ojha, B. L. : Money, Banking & Revenue, Adarsh Prakashan, Jaipur

Business Administration-Pt-III

Paper I : Business Policy and Strategic Management

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

- Section-A :** One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10
- Section-B :** 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40
- Section-C :** 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Business Policy: Meaning, Nature, Scope, Objectives and Importance of Business Policy, Types of Business Policies.

Unit-II

Strategy and Strategic Management : Meaning and definition, Levels of Strategy, Types of Strategy, Elements of Strategy, Importance and Process of Strategic Management, Approaches to Strategic Decision Making.

Unit-III

Environmental analysis : Concept of Environment, objectives and importance of Environment analysis, components of Environment – Internal and External Environment, SWOT Analysis – A tool of Environmental analysis.

Unit-IV

Strategic Intent : Growth strategies – Merger, Takeover and Joint Strategies, Integration and Diversification, Grand Strategies – Turnaround, Disinvestment and Liquidation Strategies.

Unit-V

Strategy Implementation, Process, Strategy Evaluation and Control : Criteria of Evaluation and Evaluation Process, Strategic control process.

Books Recommended :

1. Francis Cherunilam : “Business Policy and Strategic Management (Text and Cases)”. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Azhar Kazmi : “Business Policy”, Tata McGraw Hill, New Delhi
3. P.K. Ghosh : “Business Policy Strategic Planning and Management”, Sultan Chand & Sons, Delhi.
4. P.C. Jain : “Strategic Management”, Ramesh Book Depot, Jaipur
5. P. Subha Rao : “Business Policy and Strategic Management (Text and Cases)”, Himalaya Publishing Pvt. Ltd., Mumbai.
6. William F. Glueck : “Business Policy and Strategic Management”, Tata McGraw Hill, International Book Company.
7. Fred R. David : “Strategic Management”, McMillan Publishing Company, New York.

Paper II : Business Ethics & Corporate Governance

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Business Ethics : An overview :- Meaning, Nature and Scope, Need and Importance, Principles of Business Ethics, Relationship between Ethics and Business.

Unit-II

Business Ethics and Environment :- Environmental Ethics, Environmental Pollution, Environmental Accounting, Ethical issues in Economic and Political Activities, Ethical issues in Global Business Environment.

Unit-III

Ethics issues in Business :- Ethical issues in Marketing- Product, Sales and Purchase, Advertising, Price.

Ethical Issues at Work Place.

Ethical Issues in Finance – Merger and acquisitions, Financial Markets.

Unit-IV

Corporate Governance : Concepts and Philosophy of corporate Governance, Features and Evolution, Need and Importance, Reasons for growing demand of Corporate Governance, Standard Norms of Corporate Governance and Changing Dimension of Corporate Governance.

Unit-V

Corporate Social Responsibility :- Concept of CSR, Need and Importance of CSR, Reasons for Growing importance of CSR.

CSR towards Internal Stock holders : Consumers, Suppliers, Creditors, Competitors, Community.

Books Recommended :

1. C.S.V. Murthy : “Business Ethics and Corporate Governance”, Himalaya Publishing House Pvt. Ltd., Mumbai
2. A. K. Garai : “Business Ethics”, Himalaya Publishing House Pvt. Ltd., Mumbai
3. Barray Norman : “Business Ethics”, McMillan Press Pvt. Ltd. Mumbai.
4. Riya Rupani : “Business Ethics and Corporate Governance”, Himalaya Publishing House Pvt. Ltd., Mumbai
5. Gopal Samy : “Corporate Governance : The New Paradigm”, Wheeler Publishing.

(B.A.D.M.)Optional Paper : Insurance & Risk Management

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit-I

Introduction to Insurance : Meaning, Nature, Scope and Functions of Insurance, Origin & Development of Insurance, Significance and Principles of Insurance, Role of IRDA in the development of Insurance Industry.

Unit-II

Risk & Risk Management : Meaning, Types of Risks, Underwriting of Risks, Elements of Risk, Methods of handling Risks. Meaning, Nature and Scope of Risk Management.

Unit-III

Life Insurance : Meaning, Characteristics of Life Insurance Contract, Procedure of Life Insurance, Policy regarding premium, Surrender Value, Renewal, Nomination and Transfer, Settlement of claims.

Unit-IV

Fire Insurance : Meaning, Nature of Marine Insurance Contract, Types of Fire Policies, Fire Insurance Claims.

Marine Insurance : Meaning, Nature of Fire Insurance Policies, Marine Insurance Claims Settlement procedure.

Unit-V

Miscellaneous Insurance : Burglary Insurance, Motor Insurance, Crop and Live Stock Insurance, Property and Liability Insurance. Role and Responsibilities of Agent.

Books Recommended :

1. M.N. Mishra : "Insurance – principles and practice", S.Chand & Company, New Delhi
2. P.K. Gupta : "Fundamentals of Insurance", Himalaya Publishing House Pvt. Ltd., Mumbai
3. P.K. Gupta : "Insurance and Risk Management", Himalaya Publishing House Pvt. Ltd., Mumbai
4. M.J. Mathew : Insurance, RBSA Publisher, Jaipur
5. M.M. Ahmed & Khan : "Theory and Practice of Insurance in India", Educational Book House, Aligarh.