UNIVERSITY OF RAJASTHAN

JAIPUR

SYLLABUS

B.COM. (HONS) PART-I

EXAMINATION 2016

Proposed by

Checked by

Asstt. Registrar (Acad-I)
University of Rajasthan
JAIPUR

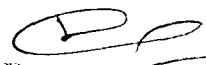# B.COM (HONS.) Part – I

Examination 2016

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% marks in the Honours subject passing separately in the practicals, wherever prescribed, shall be necessary.

Successful candidates will be classified as under :

Ist Division 60%	Of the aggregate marks prescribed in
IInd Division 50%	Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together

All the rest will be declared to have passed Examination. No. division shall be awared at the Honours Part I Part II examinations. The number of papers and practical, wherever prescribed the duration of examination, maxmimum marks and minimum pass marks are shown below:

There will be five questions in all. The candidates are required to attempt all the question. There will be one question from each unit with an internal choice (either/or)

The number of papers and practicals, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown below:

B.com. Hons. Part I Examination
Distribution of Marks

S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
	Compulsory Subjects (Four)	3 hrs.	100	36
1.	General Hindi (One Paper)	3 hrs.	100	36
2.	General English (One Paper)	3 hrs.	100	36
3.	Environment Studies (One Paper)	3 hrs.	100	36
4.	Elementary Computer Studies	3 hrs.	100	36
5.	Elementary Hindi (For Foreign Students or student from non – Hindi speaking area)			
1.	**Accountancy & Business Statistic** **Honours Subjects**			
	Paper-I Corporate and Financial Accounting	3 hrs.	100	40
	Paper- II Business Statistics	3 hrs.	100	40
	Paper-III Advanced Accountancy	3 hrs.	100	40
	Paper-IV Advanced Business Statistics and Mathematics	3 hrs.	100	40
	Subsidiary Subject			
	Paper – V Business Law	3 hrs.	100	36
	Paper- VI Business Economics	3 hrs.	100	36

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2.	Business Administration Honours Subjects			
	Paper I Business Laws	3 hrs.	100	40
	Paper II Business Organization	3 hrs.	100	40
	Paper III Labour Plicy and Labour Relations	3 hrs.	100	40
	Paper IV Business Environment	3 hrs.	100	40
	Subsidiary Subjects			
	Paper I Corporate Accounting	3 hrs.	100	36
	Paper II Business Economics	3 hrs.	100	36
3.	**Economic Administration & Financial Management** **Honours Subjects**			
	Paper –I Business Economis	3 hrs.	100	40
	Paper – II Indian Banking and Financial System	3 hrs.	100	40
	Paper – III Elements of Financial Management	3 hrs.	100	40
	Paper – IV Business Budgeting	3 hrs.	100	40
	Subsidiary Papers			
	Paper I Corporate and Financial Accounting	3 hrs.	100	36
	Paper – II Business Laws	3 hrs.	100	36

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GENERAL ENGLISH

Duration: 3 hrs.

Max. Marks: 100

Minimum Pass Marks: 36

The syllabus aims at achieving the following objectives:

1. Introducing students to phonetics and enabling them to consult dictionaries for correct pronunciation (sounds and word stress)
2. Reinforcing selected components of grammar and usage
3. Strengthening comprehension of poetry, prose and short-stories
4. Strengthening compositional skills in English for paragraph writing. CVs and job applications.

The Pattern of the Question Paper will be as follows:

Unit A: Phonetics and Translation   (20 marks)
(10 periods)

I Transcription of Phonetic Symbols	(05)
II Word Stress	(05)
III Translation of 5 sentences from Hindi to English	(05)
IV Translation of 10 Words from Hindi to English	(05)

Unit B: Grammar and Usage   (20 marks)
(10 periods)

I Transformation of Sentences	(05)
a. Direct and Indirect Narration	
b. Active and Passive Voice	

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c. Interchange of Degrees of Comparison

II Modals (05)

III Sequence of Tenses (05)

IV Punctuation of a Short Passage with 10 Punctuation Marks (05)

Unit C: Comprehension (30 marks)
(25 periods)

Following Essays and Stories in *Essential Language Skills* revised edition compiled by Macmillan for University of Rajasthan General English B. A. /B. Com./B. Sc.

William Blake	The Little Black Boy
Sujata Bhatt	Voice of the Unwanted Girl
Ruskin Bond	Night Train for Deoli
M.K. Gandhi	The Birth of Khadi
J.L. Nehru	A Tryst with Destiny
A.P.J. Abdul Kalam	Vision for 2020

Five questions to be answered out of eight questions Two marks each based on 6 units of the prescribed texts

Five questions of 3 marks each to be answered from the given passage: 15 marks
I Vocabulary question fro the given passage (at least 10 words) : 5 Marks

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4 Unit D: Compositional Skills   (30 marks)

(15 periods)

    I Letters-Formal and Informal   (10)

    II CVs and Job Applications   (10)

    III Paragraph Writing   (10)

Recommended Reading:

1. Sasikumar, V., Dutta and Rajeevan, A Course in Listening and Speaking-I Foundation Books. 2005.

2. Sawhney, Panja and Verma eds. English At the Workplace, Macmillan 2003.

3. Singh, R.P. Professional Communication. OUP. 2004

4. Judith Leigh. CVs and Job Applications. OUP. 2004

5. Arthur Waldhorn and Arthur Zeiger, English Made Simple. Upa and Co.

6. Gunashekar ed. A Foundation English Course for Undergraduates. Book I, CIEFL, Hyderabad.

7. Quirk and Greenbaum: A University Grammar of English Longman, 1973

3 — COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

Compulsory in I Year for all streams at undergraduate level *For Exam*

Scheme of examination

Time	Min Marks	Max. Marks
3 hrs	36	100

This paper will contain 100 multiple choice questions. Each question will carry 1 mark.

Students should be encouraged to visit places of Environmental Importance including Natural and Manmade Habitat.

Note:
1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidates will have to clear this compulsory paper in three chances.
3. Non-appearing or absence in the examination of compulsory paper will be counted as a chance.

Unit. 1: The Multidisciplinary nature of environmental studies

Definition, scope and importance- Relationship between Environmental Studies and other branches of science and social sciences.

Need for Environmental awareness, Environmental education in present day context.

Unit.2: Natural Resources and Challenges

a. Natural resources and associated problems, Classification of resources: renewable resources, non renewable resources, classes of earth resources, resources regions: Definition and criteria, resource conservation.

b. Forest resources: Use and over- exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

Water resources: Use and over-utilization of surface and groundwater, floods, drought conflicts over water, dams-benefits and problems.

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

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e. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticides problems, water logging, salinity, case studies.

f. Energy resources: Growing energy need, renewable and nonrenewable energy sources, use of alternate energy sources. Case studies.

g. Land resources: Land as a resource, Land degradation man induced Landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems, Concepts, Structure, Functions and Types
- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types characteristics features, structure and function of the following ecosystem:
a. Forest ecosystem, Tropical Temperate and Alpine Ecosystem
b. Grassland ecosystem and Their Types
c. Desert ecosystem with emphasis on Thar Desert
d. Aquatic ecosystems(ponds, streams, lakes, rivers, oceans, estuaries) and Wet Lands

Unit 4: Biodiversity and its conservation
- Introduction –Definition, genetic, species and ecosystem diversity
- Biogeographically classification of India
- Value of biodiversity :consumptive use, productive use, social ethical., aesthetic and option values
- Biodiversity at global, National and local level
- India as a mega-diversity nation
- Hot-sport of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- Endangered, Threatened and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity
- Red Data Book

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Unit 5 : Environmental Pollution and Control Measures
Definition

- Causes, effects and control measures of:
a) Air Pollution
b) Water Pollution
c) Soil Pollution
d) Marine Pollution
e) Noise Pollution
f) Thermal Pollution
g) Nuclear Hazards

- Solid waste management" Causes, effects and control measures of urban and industrial wastes
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods earthquake, cyclone and landslides

Unit 6 : Social issues, Environment, Laws and Sustainability

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solution.
- Climate change, global warming, acid rain ozone layer depletion, nuclear accidents and holocaust. Case studies
- Wasteland reclamation.
- Consumerism and waste product.
- Environmental Protection Act.
- Air (Prevention and Control of Pollution)Act
- Wild life protection Act
- Forest Conservation Act
- Biological Diversity Act
- Issues involved in enforcement of environmental legislation
- Public Awareness.

Unit 7:   Human Population and the Environment

- Population growth, variation among nations
- Population explosion-Family Welfare Programme
- Environment and Human health
- Human Rights
- Value Education
- HIV/AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case Studies

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Suggested Readings:-

1. Chauhan, Surendra Singh. 2001. Biodiversity, Biopiracy and Biopolitics: The Global Perspectives, Kalinga Publications, New Delhi.
2. Chauhan, Surendra Singh. 2004. Environmental Protection and Management: From Stockholm to Rio and After, Kalinga Publications, New Delhi.
3. Diwan A.P. and Arora D.K.1995. Human Ecology Anmol Publication Pvt.Ltd.,New Delhi.
4. Dubey, R.M.1992. Human Ecology and Environmental Education,Chaugh Publications,Allahabad.
5. Goudie,Andrew.The Human Impact.
6. Husain Maxia.1994 Human Geography,Rawat Publication,Jaipur.
7. Johnston, R.J.Ed.1986 Dictionary of Human geography,National Publication,New Delhi.
8. Malik,S.L.and Bhattacharya D.K.1986. Aspects of Human Ecology,Northern Book Center,New Delhi.
9. Mishra,R.P and Bhooshan,B.S.1979.Human Settlements in Asia.Public,Polices and programmes Haritage publisher,New Delhi.
10. Nathawat, G.S.1985. Human Ecology,An Indian perspective,Indian Human Ecology Council,Jaipur.
11. Russel, Bartrand, 1976.Impact of Science of society Unwin,Publisher,Indian. (paper back).
12. Sinha Rajiv, 1996.Gloobal Biodiversity Ina.,Shri publication,Jaipur.
13. Sinha Rajiv K., 1994. Development without Desertrction
14. Environmentalist,Jaipur. Sinha Rajiv K., 1996.Environmental Crises and Human at Risk,In A Shri Publication,Jaipur.
15. Smith, Dianne, 1984.Urban Ecology,George Allen,London.
16. Swarnkar, R.C.1985.Indian Tribes.Printwell publisher,Jaipur.
17. Tivy,Joy and O'Hugegreg,1985.Human Impact on the Ecosystem Edinburgh George Allen Boyd.
18. United Nations Development Report, 1996.Human Development Report, 1996.Oxford University Press,Delhi.
19. Vannathony & Rogers Paul, 1974.Human Ecology and World Development,Flehum Press,New York.

4. ELEMENTARY COMPUTER APPLICATIONS

Theory : Max. Marks 60

Practical : Max. Marks 40

Workload : Four Periods/Three hours per week

Question paper for Elementary Computer Applications, Compulsory per (common for B.A./B.Sc./B.Com. Part I) be so set that it has 120 ultiple choice questions (bilingual) of $\frac{1}{2}$ mark each. The question per will be of the duration of 2 hours. The examinees will have to e their answers on OMR Sheet only to be provided by the University ose evaluation will be done based on OMR Scanning Technology. rther the practical examination for this paper will be of 40 marks and duration will be of two hours.

The workload for this paper will now be as follows :

Theory Paper : Four Periods/Three Hours per week.

Practical : Three Periods/Two Hours per week.

Unit-1 : Introduction to Computers and Related Terminology (Basic information only).

) **Hardware :** CPU (Matherboard, Microprocessor, The Intel Pentium III, AMD and Cyrix), MMX Technology, System Clock Address Bus, Data Bus (PCI and EISA) Cache Memory, Processing Speed, Expansion Slots (Video Controller, Sound Cards, SCSI, Network Card), Memory-(Unit, RAM, ROM, EDO RAM, SD RAM), Input and Output Devices (Keyboard, The Standard keyboard Layout), Mouse, Printers (Dot matrix, Ink-Jet, Laser-Jet), Microphone, Speakers, Modem, Scanner, Density, Formatting, Boot Record, FAT, Folder Directory), Hard Disk Drive. CD ROM Drive (CD ROM Speeds). CD-R Drive, DVD Rom Drive, Tape Drive).

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(b) **Software :** Introduction to Programming, Languages, System Software (Operating systems and Utilities), Application Software (Word Processors, DBMS, Presentation Graphics, Browsers, Personal Information Managers) Introduction to Multilingual Word-processors.

(c) **Communications and Connectivity :** Data Communication systems, Data Transmission (Serial, Parallel, bandwidth, Protocols), E- mail, FAX, Voice and Video massaging, Video Conferencing. Online Services, user connection (types), Networking of Computers (Node, Client, Serve, LAN, WAN), Using the network, The internet and the Web.

Unit-2 : Operating System
(Working knowledge at Common Users Level Only)

1. Overview of important DOS commands. Windows 98 : Installation, Scandisk, Control Panel, Taskbar, Toolbars, Display, Settings (Background, Wallpaper, Screensaver, Desktop Themes). Files and Folder management, Window Explorer, Finding Files and Folders, Formatting Disks and Copying files, Printer Settings, Modem Installation, Mouse Installation, Adding and Removing Programs, Active Desktop Concepts, Winzip and its applications, Norton Antivirus and its use, Use of Calculator, Paintbrush, sinamp, MPEG Player and Windows Help.

Unit-3 : Application Software
(Working knowledge at Common Users Level only)

(a) Word Processing, Software MS Word, Entering, Editing and Formatting Text, Document Formats, (Page Size and Orientation, Headers and Footers, Columns and Sections, Page layout), Spelling and Grammar Checkers, Thesaurus, Find the Replace, Cut and Paste, Tables and Formatting tables, Mail Merge, Styles and Templates.

(b) Spreadsheet Program-MS Excel
Entering data, Labels, Values, Dates, Formulas, Cell references, Formats, Functions, Templates, Charts and Maps, Analyzing data in a spreadsheet.

(c) DBMS-Microsoft Access
Database, Entering data into the database. Creating Database tables, editing data. Viewing Records, Sorting records. Querying a database, generating reports.

Unit-4 : The Internet and Online Resources
(Working knowledge at Common Users Level Only)

1. How the Internet work, Introduction to TCP/IP, IP and DNS address. Features of the Internet (E-mail, News, Telent, FTP, Chart, Channel, WWW, Online Services Bulletin Board Serv-

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necting to a PC to the Internet (Setting Dial up and Internet connection Wizard), Overviews o Internet Explorer 5 and features therein, use of search engines, surfing, creating and Use of E-mail, Awareness about e-commerce and its advantages.

Practical   **Max. Marks 40.**

Workload : Four Period// Three hours per week.

Course : Practical Training of Course content of Unit 2,3 and 4 of Theory syllabus.

The Practical examination will be of two hour duration. It will consist of four small exercises testing the working knowledge of followings each carrying a weight as given below :

(1) Course content in Unit 2 of Theory   Max. Marks 10
(2) Course content in Unit 3 (a) of Theory   Max. Marks 10
(3) Course content in Unit 3 (b) of Theory   Max. Marks 10
(4) Course content in Unit 3 (c) of Theory   Max. Marks 10
(5) Viva-Voce Examination   Max. Marks 10

Condidectes are registerd to attempt any three exercises on of above maintend four exercises.

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केन्द्र 5 वां : प्रारम्भिक हिन्दी

पूर्णांक : 100   अवधि : 3 घण्टे

अंकों का विभाजन
  1. पुस्तकों पर आधारित प्रश्न   50 अंक
  2. व्याकरण से संबंधित प्रश्न   24 अंक
  3. रचना से संबंधित प्रश्न   26 अंक
     (क) लोकोक्तियाँ मुहावरे
     (ख) पत्र लेखन अथवा निबंध

पाठ्यक्रम
  1. गद्य संग्रह
  2. व्याकरण : शब्द विचार, वाक्य विन्यास, वाक्य खण्ड, पद क्रम का ज्ञान तथा इनमें होने वाली सामान्य त्रुटियों का ज्ञान।
  3. (क) मुहावरों एवं लोकोक्तियों का प्रयोग, वाक्यों में रिक्त स्थानों की पूर्ति, समान दिखने वाले शब्दों का अर्थ भेद अथवा वाक्यों में प्रयोग
     (ख) पत्र लेखन अथवा निबंध

पाठ्य पुस्तकें
  1. गद्य–संग्रह–राष्ट्रीय गौरव के चिन्ह– डॉ. हरिकृष्ण देवसरे
     प्रकाशक–नेशनल पब्लिशिंग हाउस, नई दिल्ली

व्याकरण एवं रचना
  1. आधुनिक हिन्दी व्याकरण तथा रचना – लेखक कृष्ण विकल
     प्रकाशक–नेशनल पब्लिशिंग हाउस, नई दिल्ली
  2. सुबोध व्याकरण एवं रचना–सम्पादक–व्यथित हृदय–संशोधनकर्ता–डॉ.अम्बा प्रसाद सुमन
     प्रकाशक – श्रीराम मेहरा एण्ड कम्पनी, आगरा

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1- _Accountancy & Business Statistics._

B.Com. (Hons. Course)

Paper-I CORPORATE AND FINANCIAL ACCOUNTING

Paper -II BUSINESS STATISTICS

Paper – III ADVANCED ACCOUNTANCY

Paper – IV ADVANCED BUSINESS STATISTICS AND MATHEMATICS

Subsidiary subject

Paper- I BUSINESS LAW (

Paper- II BUSINESS ECONOMICS (

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B.Com. Part I (Hons. Course)

Paper I
Corporate and Financial Accounting

Time : 3 hours.   Max. Marks. 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

Accounting Principles, Conventions and Concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares, Buy back of Shares, ESOS in the present scenario. Redemption of Preference Shares.

Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

Unit-III

Final Accounts of Companies including Managerial Remuneration.
Disposal of Profits and Issue of Bonus Shares.

Unit-IV

Sectional and Self Balancing Ledger. Insurance Claims, Loss of Stock and Loss of Profit.

Unit-V

Hire Purchase and Installment Sale Transactions. Valuation of Inventory (As-2).

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. R.L. Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5. Agarwal, Sharma : Corporate and Financial Accounting

B.Com. Part I (Hons. Course)

Paper II

Business Statistics

Time : 3 hours.
Min. Marks 40

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 Statistics : Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.
Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation, Presentation of Data: Diagrams / Graphs of Frequency Distribution Ogive and Histograms.

Unit-II

Measures of Central Tendency : Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean-Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

Unit -III

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. Skewness : Different measures of Skewness.

Unit-IV

Correlation : Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variables : Grouped and Ungrouped Data, Coefficient of Correlation by Spearman's Rank Differences Method and Concurrent Deviation Method.
Simple Linear Regression.

Unit -V

Index Numbers : Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating.
Interpolation : Binomial, Newtons Advancing Differences Method and Lagrange's Method.

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. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. Sharma, Jain, Pareek: Business Statistics. (Hindi & English)
4. K N. Nagar: Elements of Statistics. (Hindi & English)

Paper III
Advanced Accountancy

Time : 3 hours.   Max. Marks. 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

Corporate Financial Reporting : Meaning, Need, Developments, Issues and Problems in Corporate Financial Reporting with Special reference to Published Financial Statements.

Elementary knowledge of International Financial Reporting Standards (IRFS)

Unit-II

Departmental and Branch Accounts

Royalty Accounts

Unit-III

Investment Accounts

Accounts for Non Profit making Concerns

Unit-IV

Internal Reconstruction (without scheme)

Amalgamation of Companies (excluding inter-company holding)

Unit-V

Liquidation of Companies: Procedure, Contributories, Statement of Affairs, Deficiency Account, Liquidator and Receivers Final Statement of Account

Double Account System (excluding accounts of Electricity Supply 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.

Books Recommended :
1. R.L. Gupta : Advanced Accounting
2. Shukla, Grewal : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Financial Accounting
4. Agarwal, Sharma : Advanced Accounting
5. Sehgal and Sehgal : Advanced Accountancy Vol.-II

Paper IV

Advanced Business Statistics and Mathematics

Time : 3 hours.   Max. Marks. 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

Analysis of time series : Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, Sampling : Theory and Methods of Sampling Distribution (Only Theoretical knowledge is required).

Unit -II

Association of Attributes and Decision theory

Unit -III

Statistical Quality Control: Introduction, Process Control and Product Control, Control Charts for Variables and Attributes, Uses and Application of S.Q.C. Vital & Health Statistics (Death, Birth, Fertility and Reproduction Rates).

Unit -IV

Permutations & Combinations. Theory of probability: Elementary problems based on permutations and combinations, additive and multiplicative rules.

Unit -V

A.P., G.P. and H.P.: Simple and direct problems, Elements of Set Theory: Definition of Set and Sub-sets, number of elements in a set, ways of specifying a set, set equality and subset universal set and null set. Basic set operations. Venn Diagrams.

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) Sharma, Jain, Pareek: Advanced Business Statistics
2) Mathur, Khandelwal, Gupta: Business Statistics
3) Kailash Nath Nagar: Business Statistics
4) S.P. Gupta - Statistical Methods
5) Sancheti & Kapoor - Statistical Methods

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Paper– 1

Business Law

(Subsidiary paper of Bus. Admn.)

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
The Indian Contract Act, 1872: Section 1 to 75
Unit II
The Indian Contract Act 1872: Special Contracts- Indemnity, Guarantee, Bailment, Pledge, Agency.
Unit III
The Sale of Goods Act, 1930

Unit IV
The Indian partnership Act, 1932

Unit V
The Limited Liability Partnership Act, 2008
The consumer Protection Act, 1986.

Books Recommended:
1. Elements of Mercantile Law: N.D.Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law: P.C. Tulsian, Tata McGraw-Hill Publishing Company, New Delhi.
3. Business Law: R.L.Nolakha (Hindi+English), R.B.D., Jaipur
4. Mercantile Law: N.M. Sharma, Shivam Book Depot, Jaipur.
5. Business Law: Sharma, Arya, Gupta, Ajmera Book Company, Jaipur.
6. Mercantile Law: J.P. Singhal (Hindi), Ajmera Book Company, Jaipur.

Paper - II

Business Economics

(Subsidiary paper of EAFM)

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 to Business Economics : Definition, Meaning, nature and scope of business economics, role of business economics in business policy formulation.

Unit-II

Demand Analysis : Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.

Demand Forecasting : Objectives, steps and techniques, demand forecasting for a new product.

Unit-III

Production Function – Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.

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.

Unit-IV

Market Analysis : Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopsony and bileteral monopoly.

Factor Pricing : Determination of rent, wages, interest and profit. Marginal productivity theory of distribution.

Unit-V

National Income Analysis : Definition, concept, components, measurement, problems in estimation, social accounting method. National Income and economic welfare.

Books Recommended:

1. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya Publishing House.

2. N.D. Mathur : Managerial Economics, Shivam Book House (P) Ltd., Jaipur.

3. N.D. Mathur : Business Economics, Shivam Book House (P) Limited, Jaipur.

4. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.

5. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.

6. C.M. Chaudhary : Business Economics

7. T.R. Jain, O.P. Khanna and Sharda Tiwari : Business Economics.

8. M. D agarwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur

9. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.

Asstt. Registrar (Acad-I)
University of Rajasthan

Business Administration (Hons.)

Paper I : Business Laws

Unit I

The Indian Contract Act, 1872, Sections 1 to 75.

Unit II

Special Contracts under the Indian Contract Act viz.-Indemnity, Guarantee, Bailment, Pledge and Agency.

Unit III

The Consumer Protection Act, 1986.

Unit IV

The Indian Partnership Act, 1932.

Unit V

The Sale of Goods Act, 1930.

Books Recommended

1. M.C. Shukla : A Manual of Mercantile Law

2. N.D. Kapoor : Elements of Mereantile Law

3. Daver : Mercantile Law

4. S.N. Mishra : Labour and Industrial Law

5. आर.सी. अग्रवाल : व्यापारिक एवं औद्योगिक सन्नियम (मैं. कॉलेज बुक हाउस, जयपुर)

6. मनमोहन प्रसाद : व्यापारिक सन्नियम

7. डॉ. आर. एल. नौलखा : व्यापारिक सन्नियम (रमेश बुक डिपो, जयपुर)

Business Administration (Hons.)

Paper II : Business Organization

Unit I

Origin and development of entrepreneurship in India : Problems and Suggestions. Role of RIICO and District Industrial Centres. Significance and establishment of a business organization – consideration and steps only. Business Environment. Business Ethics.

Unit II

Need and Importance of Finance, Sources of Finance, A brief study of Rajasthan Finance Corporation.

Unit III

Origin, development and activities of Stock Exchanges in India. A brief study of SEBI, OTCE and NSE.

Unit IV

Modern methods of Advertisement and Publicity. Significance and evils of advertisement. Economic liberalization policy and its implications. Implications of Globalization Policy on business.

Unit V

Concept of welfare state. Government assistance to Industries, Industrial Policy, 1991 and onward changes. Industrial Democracy.

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Paper III   Labour Policy and Labour Relations

Unit I

Indian Labour – An Introduction of Indian Labour, Characteristics, social and economic condition. problems of labour working in public enterprises. Unorganized labour in India – definition, Categories, difference between organised and unorganized workers. Importance and problems of unorganised workers. Child labour in India.

Unit II

Agricultural Labour: meaning, Peculiar features, types and problems of Agriculture labour initiatives taken by government for upliftment of labour.

Unit III

Payment of wages – concept, factors affecting wage structure. Methods of wage payment. Incentive plans, fringe benefits, profit sharing and Bonus payment Essentials of sound wage payments. Collective bargaining.

Unit IV

Social Security for Indian work- meaning, scope of social security, importance of social security. Social security plans.

Unit V

Labour welfare meaning, objectives and activities. Principles of labour werlfare activities. Undertaken by various agencies in India.

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Paper IV   Business Environment

Unit I

Business Environment concepts, importance, Business Environment framework (Internal, External, Micro & Macro environment)

Unit II

Economic Environment: Concept, Strategy for economic development, New Economic policy, 1991, Types of economic systems, Eleventh Five year and its salient features.

Economic aspect of Indian Constitution, Directive principles, State policies, fundamental rights, Central-State relations.

Unit III

Technological Environment: Meaning, Technology transfer, Process, Factors influencing choice of technology, Intellectual Property Rights (IPR) (Concepts of Patent, Copyright, Trademark)

Unit IV

Legal environment: Foreign Exchange Management Act, 1991 (Provisions related to contravention and penalties, adjudication and appeal), Competition Act, 2002 (Amended Act 2007), Consumer Protection Act, 1986 (Consumer rights, duties, complaint redressed procedure)

Unit V

Social & Cultural Environment: Corporate social responsibility, Business ethics, Arguments in favour and in against of business ethics, Influence of socio-cultural factors on corporate procedures and practices.

B.Com. Part I (Hons. Course)

Paper ♦ SP-T
Corporate and Financial Accounting

Time : 3 hours.   Max. Marks. 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
Accounting Principles, Conventions and Concept, General Introduction of Indian Accounting Standards, AS-1 and AS-9. Issue of Shares, Issue of Right Shares, Buy back of Shares, ESOS in the present scenario. Redemption of Preference Shares.

Unit-II
Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

Unit-III
Final Accounts of Companies including Managerial Remuneration.
Disposal of Profits and Issue of Bonus Shares.

Unit-IV
Sectional and Self Balancing Ledger. Insurance Claims, Loss of Stock and Loss of Profit.

Unit-V
Hire Purchase and Installment Sale Transactions. Valuation of Inventory (As-2).

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. R.L. Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5. Agarwal, Sharma : Corporate and Financial Accounting

Bus. Admn.(Hons.)

II Subsidiary Paper : Business Economics

Unit I

Introduction to Business Economics : Definition, Meaning, nature and scope of business economics, role of business economics in business policy formulation.

Unit II

Demand Analysis: Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.

Demand Forecasting: Objectives, steps and techniques, demand forecasting for a new product.

Unit III

Production Function: Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.

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.

Unit IV :

Market Analysis: Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopoly and bilateral monopoly.

Factor Pricing: Determination of rent, wages, interest and profit. Marginal productivity theory of distribution.

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Time : 3 hours.

Min. Marks 40   **Max. Marks : 100**
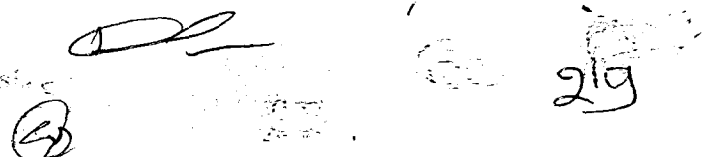
Paper I : Business Economics

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Unit-II   Demand Analysis : Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.

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2. Mote and Paul : Mangerial Economics, TATA McGraw Hill, New Delhi.
3. N.D. Mathur : Business Economics, Shivam Book House (P) Limited, Jaipur.
4. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
5. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.
6. C.M. Chaudhary : Business Economics
7. T.R. Jain, O.P. Khanna and Sharda Tiwari : Business Economics.
8. M. D agarwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur
9. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.

PAPER – II

INDIAN BANKING AND FINANCIAL SYSTEM

Unit-I   Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and NABARD. Monetary policy and credit control by RBI.

Unit-II   Universal banking, E-banking, mobile banking and innovations in banking sector.

Relationship between Banker and customer – General and Special.

Unit-III   Negotiable Instruments – Cheques, Bills of Exchange and promissory notes.

A study of Banking regulations act 1949.

Unit-IV   Financial Services : Merchant Banking, Mutual Funds, Credit Rating, Venture Capital. Financial Sector Reforms in India.

Unit-V   Financial Market – Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market.

Financial Instruments – Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options – Credit Card.

Books Recommended

1. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R : "Indian Banking", S. Chand & Company Ltd., New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M. : Financial Markets and Institutions, Tata McGraw Hill, Delhi.
7. Vashitha, Swami, Gupta : Banking and Finance, Ramesh Book Depot, Jaipur.

Asstt. R   ar (Acad-I)

Time : 3 hours.

Min. Marks 40   Max. Marks : 100

PAPER – III
ELEMENTS OF FINANCIAL MANAGEMENT

Unit-I 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.

Funds Flow analysis : Changes in working capital, Sources and Uses of Funds : 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.

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. वित्तीय प्रबंध के मूल तत्व : जाट, गुप्ता, मेन्दीरत्ता, मिश्रा, सैनी

3/

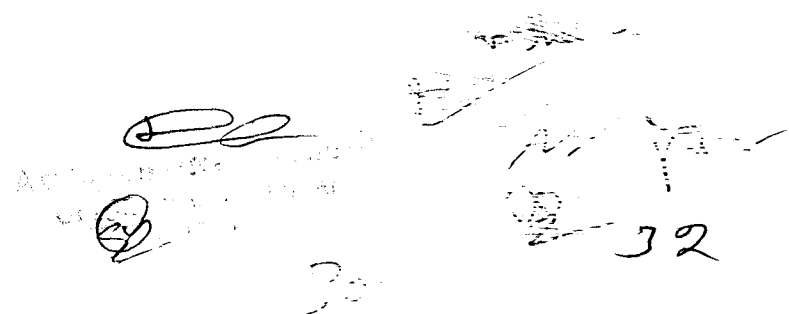Min. Marks 40   Max. Marks : 100

PAPER – IV
BUSINESS BUDGETING

Unit-I   Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, Preparation of Budgets. Budget Co-ordination. Essentials of an Effective Budgeting.

Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.

Unit-II   Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.

Univ-III   Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget.

Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.

Univ-IV   Product and Production Decision : Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production, Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.

Univ-V   Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.

Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

Recommended Books
1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K. : Theory and Practice of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. अग्रवाल, विजय एवं सुरोलिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. : व्यावसायिक बजटन

Subsidiary Papers

Time : 3 hours.

Min. Marks 36   Max. Marks : 100

Paper - I
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BUSINESS LAWS.

Paper - II

Unit-I   The Indian Contract Act, 1872
              Sections 1 to 75

Unit-II   Special Contracts under the Indian Contract Act viz. Indemnity,
              Guarantee, Bailment, Plearge and Agency.

Unit-III   The Consumer Protection Act, 1986

Unit-IV   The Indian Partnership Act, 1932

Unit-V   The sale of Goods Act, 1930.

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2.   N.D. Kapoor : Elements of Mecantile Law
3.   Daver : Mercantile Law
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6.   मनमोहन प्रसाद : व्यापारिक सन्नियम
7.   डॉ. आर.एल. नौलखा : व्यापारिक सन्नियम
8.   माथुर एवं सक्सेना : व्यापारिक सन्नियम
9.   शर्मा, खण्डेलवाल, गोयल एवं कोठारी : व्यापारिक एवं औद्योगिक सन्नियम
10.   जे.पी. सिंघल : वाणिज्यिक एवं औद्योगिक विधि
11.   कोठारी, पितलिया, लड्ढा : व्यावसायिक सन्नियम

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