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:

| 1st Division 60% | Of the aggregate marks prescribed in Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together |
| 1Ind Division 50% |

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, maximum 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**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Subject/Paper</th>
<th>Duration Hours</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Compulsory Subjects (Four)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>General Hindi (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>2.</td>
<td>General English (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>3.</td>
<td>Environment Studies (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>4.</td>
<td>Elementary Computer Studies</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>5.</td>
<td>Elementary Hindi (For Foreign Students or student from non – Hindi speaking area)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>

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 |
2. **Business Administration**

**Honours Subjects**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hrs.</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Business Laws</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Business Organization</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>Labour Policy and Labour Relations</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>Business Environment</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>

**Subsidiary Subjects**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hrs.</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Corporate Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Business Economics</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>

3. **Economic Administration & Financial Management**

**Honours Subjects**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hrs.</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Business Economics</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Indian Banking and Financial System</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>Elements of Financial Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>Business Budgeting</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>

**Subsidiary Papers**

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hrs.</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Corporate and Financial Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Business Laws</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>
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
(10 periods) (20 marks)

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
(10 periods) (20 marks)

I Transformation of Sentences (05)
   a. Direct and Indirect Narration
   b. Active and Passive Voice
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
Sujata Bhatt
Ruskin Bond
M.K. Gandhi
J.L. Nehru
A.P.J. Abdul Kalam

The Little Black Boy
Voice of the Unwanted Girl
Night Train for Deoli
The Birth of Khadi
A Tryst with Destiny
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
1 Vocabulary question from the given passage (at least 10 words): 5 Marks
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:
4. Judith Leigh. CVs and Job Applications. OUP. 2004
COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

Compulsory in 1 Year for all streams at undergraduate level for exam.

Scheme of examination

<table>
<thead>
<tr>
<th>Time</th>
<th>Min Marks</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 hrs</td>
<td>36</td>
<td>100</td>
</tr>
</tbody>
</table>

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

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

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
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
Suggested Readings:

5. Goudie, Andrew. The Human Impact.
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 multiple 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 write their answers on OMR Sheet only to be provided by the University. The evaluation will be done based on OMR Scanning Technology. Further 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 (Motherboard, 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).

(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)

Unit-3: Application Software
(Working knowledge at Common Users Level only)
(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-
necting to a PC to the Internet (Setting Dial up and Internet connection Wizard), Overviews of 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 Periods/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 maintain four exercises.
पूर्णता : 100
अंकों का विभाजन
1. पुस्तकों पर आधारित प्रश्न   50 अंक
2. व्याकरण से संबंधित प्रश्न  24 अंक
3. रचना से संबंधित प्रश्न
   (क) लोकोक्तियाँ मुहावरे
   (ख) पत्र लेखन अथवा निबंध
पाठ्यक्रम
1. पद्ध संग्रह
2. व्याकरण : शब्द विचार, वाक्य विन्यास, वाक्य खण्ड, पद क्रम का ज्ञान तथा इनमें होने वाले सामान्य तुलनाएँ का ज्ञान।
3. (क) मुहावरे एवं लोकोक्तियाँ का प्रयोग, वाक्यों में रिक्त स्थानों की पूर्ति, समान दिखावे वाले संदर्भ का अर्थ भेद अथवा वाक्यों में प्रयोग
   (ख) पत्र लेखन अथवा निबंध
पाठ्य पुस्तक
1. गद्य-संग्रह-राजपूत कौशल- डॉ. हरिकृष्ण देवसरे
   प्रकाशक-नेशनल पुस्तिकालय हाउस, नई दिल्ली

व्याकरण एवं रचना
1. आधुनिक हिंदी व्याकरण तथा रचना – लेखक कृष्ण दिवकर
   प्रकाशक-नेशनल पुस्तिकालय हाउस, नई दिल्ली
2. सुशील व्याकरण एवं रचना-संपादक-व्याख्यात इन्द्र- संपादक-डॉ. अम्बाप्रसाद सुमन
   प्रकाशक – श्रीराम मेहरा एण्ड कंपनी, आपरा
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
Subj. Selected Subj.
Paper V Business Law

Paper VII Business Economics

16
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
Paper II

Business Statistics

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
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:
2. SP Gupta: Business Statistics.
3. Sharma, Jain, Pareek: Business Statistics. (Hindi & English)
4. V.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
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

Unit-IV

Unit-V

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
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

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:
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,
estticity 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,
estticity 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 bilateral 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,

Books Recommended:

   House.
4. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. C.M. Chaudhary : Business Economics
8. M. Dagorwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur
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


Unit IV

The Indian Partnership Act, 1932.

Unit V


Books Recommended


2. N.D. Kapoor : Elements of Mercantile 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. मनोहन प्रसाद : व्यापारिक सन्नियम

7. डॉ. आर. एल. नौल्का : व्यापारिक सन्नियम (रमेश बुक डिपो, जयपुर)
Business Administration (Hons.)

Paper II: Business Organization

Unit I


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


Unit V

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


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 welfare activities. Undertaken by various agencies in India.
Paper IV  Business Environment

Unit I

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

Unit II


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

Unit III


Unit IV


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 \( \leq \rho \) - 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

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

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
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.
Time : 3 hours.
Min. Marks 40
Max. Marks : 100

Paper I : 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 monopsony and bileteral monopoly.


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

Suggested References:
4. B.P. Gupta : Vyavshayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. C.M. Chaudhary : Business Economics
8. M. D agarwal and Som Deo: Business Economics Ramesh Book Depot, 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.


Books Recommended
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.


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.


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 तत्त्व: जाट, गुप्ता, मेन्दीरल्ला, मिश्रा, सैनी
PAPER – IV
BUSINESS 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.


Univ-IV Product and Production Decision: Meaning, Product, Production 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.


Recommended Books
1. Gupta S.P.: Management Accounting
4. अग्रवाल, विजय एवं सुरेन्द्रिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर.: व्यवसायिक बजटन
Subsidiary Papers

Time : 3 hours.
Min. Marks 36
Max. Marks : 100

Paper - I
Corporate and Financial Accounting


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

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).

Books Recommended
1. R.L. Gupta: Advanced Accountancy
2. S.N. Maheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave : Corporate Financial Accounting (Hindi & English)
4. Sehgal and Sehgal: Advanced Accountancy

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.
Time: 3 hours.

Min. Marks 36

BUSINESS LAWS

Max. Marks: 100

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, Pleaage 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 Mercantile Law
3. Daver: Mercantile Law
4. S.N. Mishra: Labour and Industrial Law
5. आर.सी. अग्रवाल: व्यापारिक एवं ओद्योगिक सन्नियां
6. मनमोहन प्रसाद: व्यापारिक सन्नियां
7. डॉ. आर.एल. नौलखा: व्यापारिक सन्नियां
8. माधुर एवं सक्सेना: व्यापारिक सन्नियां
9. शर्मा, खण्डेलवाल, गोयल एवं कोठारी: व्यापारिक एवं ओद्योगिक सन्नियां
10. जे.पी. सिंधल: वाणिज्यिक एवं ओद्योगिक विधि
11. कोठारी, पितलिया, लड़ड़ा: व्यवसायिक सन्नियां