

UNIVERSITY OF RAJASTHAN

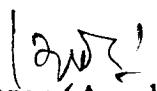

JAIPUR

SYLLABUS

B.Com. (Hons.)

Part-I

EXAMINATIONS – 2017


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B.COM (HONS.) Part – I

Examination — 2017

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 Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together
IInd Division 50%	

All the rest will be declared to have passed Examination. No. division shall be awarded 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:

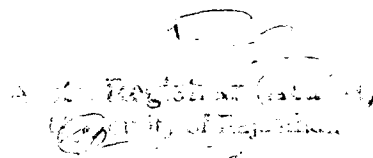
B.com. Hons. Part I Examination Distribution of Marks

S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
Compulsory Subjects (Four)				
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)			
I. 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 Policy and Labour Relations	3 hrs.	100	40
	Paper IV Business Environment	3 hrs.	100	40
	Subsidiary Subjects			
	Paper I Corporate and Financial Accounting	3 hrs.	100	36
	Paper II Business Economics	3 hrs.	100	36
3.	Economic Administration & Financial Management			
	Honours Subjects			
	Paper – I Business Economics	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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राजस्थान विश्वविद्यालय, जयपुर
सामान्य हिन्दी

पूर्णांक 100

समय 3 घण्टे

न्यूनतम उत्तीर्णांक 36

नोट : 36 से कम अंक आने पर छात्रों को उत्तीर्ण नहीं किया जायेगा। इस प्रश्न-पत्र में प्राप्त अंकों को श्रेणी निर्धारण हेतु नहीं जोड़ा जायेगा।

अंक विभाजन - प्रश्न पत्र में दो भाग होंगे - 1. साहित्य खण्ड एवं 2. व्याकरण खण्ड। साहित्य खण्ड में दो भाग होंगे- गद्य भाग एवं पद्य भाग। प्रत्येक भाग के लिए 25 अंक निर्धारित हैं।

		50 अंक
क	दो व्याख्या पद्य से (प्रत्येक में विकल्प देना है)	5 x 2 = 10 अंक
ख	दो व्याख्या गद्य से (प्रत्येक में विकल्प देना है)	5 x 2 = 10 अंक
ग	आलोचनात्मक प्रश्न पद्य से (विकल्प देना है)	7½ x 2 = 15 अंक
घ	आलोचनात्मक प्रश्न गद्य से (विकल्प देना है)	7½ x 2 = 15 अंक

व्याकरण / व्यावहारिक हिन्दी खण्ड	25 अंक
i. निबंध लेखन - शब्द सीमा 300 शब्द	8 अंक
ii. कार्यालयी लेख - शासकीय-अर्द्धशासकीय पत्र, परिपत्र, अधिसूचना, कार्यालय ज्ञापन, विज्ञप्ति, कार्यालय आदेश।	4x2 = 8 अंक
iii. संक्षेपण (विकल्प देना है)	5 अंक
iv. पल्लवन (विकल्प देना है)	4 अंक
v. शब्द निर्माण की प्रविधि - उपसर्ग, प्रत्यय, संधि, समास	5 अंक
vi. वाक्य शुद्धि / शब्द शुद्धि	5 अंक
vii. मुहावरे	5 अंक
viii. पारिभाषिक शब्दावली	5 अंक
ix. व्याकरणिक कोटियां - संज्ञा, सर्वनाम, विशेषण, क्रिया, क्रिया विशेषण	5 अंक

साहित्य खण्ड : गद्य-पद्य की निर्धारित रचनाएँ

गद्य भाग - निम्नांकित पाठ निर्धारित हैं -

1. कहानी : बड़े घर की बेटी (प्रेमचंद)
2. संस्मरण : प्रणाम (महादेवी वर्मा)
3. रेखाचित्र : बाईस वर्ष बाद (बनारसीदास चतुर्वेदी)
4. विज्ञान : शनि सबसे सुन्दर ग्रह (गुणाकर मुळे)
5. निबंध : गेहूँ और गुलाब (रामवृक्ष बेनीपुरी)
6. निबंध : सूखे चेहरों का भूगोल (मणिमधुकर)
7. निबंध : मजदूरी और प्रेम (सरदार पूर्ण सिंह)
8. निबंध : राजस्थान की सांस्कृतिक धरोहर (अगरचंद नाहटा)
9. निबंध : राष्ट्र का स्वरूप (वासुदेव शरण अग्रवाल)
10. व्यंग्य : ठिटुरता हुआ गणतंत्र (हरिशंकर परसाई)

पद्य भाग -

1. कबीर- 1. मन रे ! जागत रहिये भाई
2. हमारे राम रहीम करीमा केसौ, अलह राम सति सोई।
3. काजी कौन कतेब बखानै।
4. मन रे! हरि भजि, हरि भजि हरि भजि भाई।
5. है मन भजन कौ प्रवान
संदर्भ : कबीर ग्रंथावली-श्यामसुंदरदास
2. सूरदास 1. किलकत कान्ह घटुरुवनि आवत
2. मुरली तऊ गोपालहिं भावत
3. देखौ माई सुन्दरता कौ सागर

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4. जसोदा बार बार यौं भाखै
5. चित दै सुनौ स्याम प्रवीन

3. तुलसीदास

1. कबहुँक अंब अवसर पाई
2. अबलों नसानी अब न नसैहों
3. मोहि मूढ मन बहुत बियोगौ
4. ऐसौ को उदार जग मांही
5. मन पछितैहैं अवसर बीते

संदर्भ : विनय पत्रिका, गीता प्रेस गोरखपुर

4. रहीम

पद

1. छवि भावन मोहनलाल की
 2. कमल दल नैननि की उनमानि
- दोहा
1. प्रीतम छवि नैननि बसी
 2. बसि कुसंग चाहत कुसल
 3. रहिमन अंसुआ नैन ढरि
 4. रहिमन औछे नरन सों बैर भलौ ना प्रीति
 5. रहिमन निज मन की बिथा
 6. काज परै कछु और है
 7. खैर खून खाँसी, खुसी बैर प्रीति मदपान
 8. दादुर मोर किसान मन लग्यो रहे घन माँहि
 9. पावस देखि रहीम मन कोइल साधै मौन
 10. रहिमन बिगरी आदि को बनै न खरचे दाम।

संदर्भ : रहीम ग्रन्थावली, विद्यानिवास मिश्र

5. पदमाकर कवित्त

1. कूलन में केलिन में कछारन में कुंजन में
2. और भाँति कुंजन में गुंजरित भौर भीर
3. पात बिनु कीन्हे ऐसी भाँति गुन बेलिन के
4. चितै चितै चारों ओर चौँकि चौँकि परै त्योँहीं सवैया
5. या अनुराग की लखौं जहँ.....
6. फाग के भीर अभीरन में गहि गोविन्द लै गई भीतर गोरी।

6. मैथिलीशरण गुप्त

साकेत - अष्टमसर्ग से

कैकेयी का अनुताप

तदनन्तर बैठी सभा उटज के आगे

सौ बार धन्य वह एक लाल की माई।

7. प्रसाद : कामायनी, श्रद्धासर्ग - कहा आगन्तुक ने सस्नेह ..विजयिनी मानवता हो जाय।

8. पंत : 1. प्रथम रश्मि छन्द 1-13

2. भारत माता

9. निराला: 1. भारती जय विजय करे

2. बादल राग -1

3. दलित जन पर करो करुणा

4. फिर नभ घन घहराये।

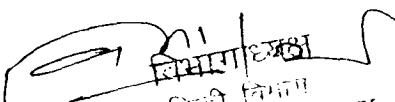
10. रामधारी सिंह दिनकर -रश्मिरथी-तृतीय सर्ग -आरंभिक अंश

सच्चे शूरमा

सच है विपत्ति जब आती है क्या कर सकती चिनगारी है।


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विभागाध्यक्ष
शिक्षा विभाग
राजस्थान विश्वविद्यालय



बी.ए. प्रथम वर्ष : 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

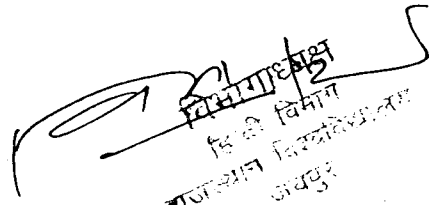
पाठ्य पुस्तकें

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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हिन्दी विभाग
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जयपुर

2 - 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
(25 periods)

(30 marks)

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

1 Vocabulary question from the given passage (at least 10 words) : 5 Marks


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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


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COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

Compulsory in I Year for all streams at undergraduate level

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.
- c. Water resources: Use and over-utilization of surface and groundwater, floods, drought conflicts over water, dams-benefits and problems.
- d. 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-spot 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.
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- 12.Sinha Rajiv, 1996.Gloobal Biodiversity Ina.,Shri publication,Jaipur.
- 13.Sinha Rajiv K., 1994. Development without Desertrction
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- 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.
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Syllabus of Elementary Computer Applications

Work load : Teaching 2 hours per week
 Practical 2 hours per week

Max Marks: 100 (Main University Exam: Theory -60 Marks, Practical- 40 Marks)

Each candidate has to pass in Theory and Practical Examinations separately.

Main University Examination : Question pattern for Theory Paper *Max Marks: 60*

Part – I (very short answer) consists 10 questions of **one marks** each with two questions from each unit. Maximum limit for each question is up to 20 words.

Part – II (short answer) consists 5 questions of **two marks** each with one question from each unit. Maximum limit for each question is up to 40 words.

Part – III (Long answer) consists 5 questions of **eight marks** each with one question from each unit with internal choice. Maximum limit for each question is up to 400 words.

Unit – I

Introduction to Information Technology, evolution and generation of computers, type of computers, micro, mini, mainframe and super computer. Architecture of a computer system: CPU, ALU, Memory (RAM, ROM families) cache memory, input/output devices, pointing devices.

Concept of Operating system, need types of operating systems, batch, single user, multi-processing, distributed and timeshared operating systems, Introduction to Unix, Linux, Windows, Windows NT. Programming languages - Low level and high level languages, generation of languages, 3 GL and 4 GL languages, Graphic User Interfaces.

Unit – II

Word Processing Tool - Introduction, Creating, Saving, Copy, Move and Delete, Checking Spelling and Grammar, Page Layout, interface, toolbars, ruler, menus, keyboard shortcut, editing, Text Formatting, insert headers and footers, Bullets and Numbering, Find and Replace etc., Insert Table and Picture, Macro, Mail Merge.

Power Point: Creating and viewing a presentation, managing Slide Shows, navigating through a presentation, using hyperlinks, advanced navigation with action setting and action buttons, organizing formats with Master Slides, applying and modifying designs, adding graphics, multimedia and special effects.

Unit – III

Electronic Spreadsheet - Worksheet basics, Create, save and open a worksheet, Entering data text, numbers and formula in a worksheet, Inserting and deleting cells, cell formatting, inserting rows and columns in a worksheet, formatting worksheets, Using various formulae and inbuilt functions, Update worksheets using special tools like spell check and auto correct, Setup the page

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and margins of worksheets for printing, Format the data in the worksheet globally or selectively, creating charts, Enhance worksheets using charts, multiple worksheets-concepts

Unit – IV

The Internet - History and Functions of the Internet, Working with Internet, Web Browsers, World Wide Web, Uniform Resource Locator and Domain Names. Uses of Internet, Search for Information, Email, Chatting, Instant messenger services, News, Group, Teleconferencing, Video-Conferencing, E-Commerce and M-Commerce.

Manage an E-mail Account, E-mail Address, configure E-mail Account, log to an E-mail, Receive E-mail. Sending mails, sending files an attachments and Address Book. Downloading Files, online form filling, E-Services - E-Banking and E-Learning.

Unit - V

Social, Ethical and Legal Matters - Effects on the way we: Work Socialise, Operate in other areas, Cyber crime, Prevention of crime, Cyber law: Indian IT Act. Intellectual property, Software piracy, Copyright and Patent, Software licensing, Proprietary software, Free and Open source software.

Network Security - Risk assessment and security measures, Assets and types (data, applications, system and network), Security threats and attacks (passive, active); types and effects (e.g. Identity theft, denial of services, computer virus etc.), Security issues and security measures (Firewalls, encryption/decryption), Prevention.

Question Paper pattern for Main University Practical Examination

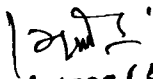
Max Marks: 40

Practical

The practical exercises will be designed to help in the understanding of concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical usage rather than on theoretical concepts only.

The practical examination scheme should be as follows –

- Three Practical Exercise (including Attendance & Record performance) 30 marks
 - Operating system
 - MS Word
 - MS Excel
 - MS Power Point
 - Internet
- Viva-voce 10 marks


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1- Accountancy & Business Statistics.
B.Com. (Hons. Course)

B.Com. (Part-I)-2016 Examinations

Paper-I CORPORATE AND FINANCIAL ACCOUNTING

Paper -II BUSINESS STATISTICS

Paper - III ADVANCED ACCOUNTANCY

Paper - IV ADVANCED BUSINESS STATISTICS AND MATHEMATICS

Paper-V BUSINESS LAW (Subsidiary paper of Bus. Admn.)

Paper-VI BUSINESS ECONOMICS (Subsidiary paper of EAFM)

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B.Com. Part I (Hons. Course)

Paper I Corporate and Financial Accounting

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

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

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B.Com. Part I (Hons. Course)

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 :

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)

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B.Com. Part I (Hons. Course) 2016-17

Core Paper III

ADVANCED ACCOUNTANCY

Time : 3 hours.

Max. Mark.: Written Exame 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

Departmental Accounts.

Branch Accounts including Foreign Branch.

Unit-II

Investment Accounts.

Royalty Accounts.

Unit-III

Valuation of Goodwill.

Valuation of Shares.

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.

Recommended Books :

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

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B.Com. Part I (Hons. Course)

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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B.Com. Part I (Hons. Course)

Paper V

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.

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B.Com. Part I (Hons. Course)

Paper VI

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 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, 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.

B. Com. PART-I

2-

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 Mercantile Law
3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आर.सी. अग्रवाल : व्यापारिक एवं औद्योगिक सन्धियम (मै. कॉलेज बुक हाउस, जयपुर)
6. मनमोहन प्रसाद : व्यापारिक सन्धियम
7. डॉ. आर. एल. नौलखा : व्यापारिक सन्धियम (रमेश बुक डिपो, जयपुर)

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B. Com. PART-I

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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B. Com. PART-I

Business Administration (Hons.)

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 welfare activities. Undertaken by various agencies in India.

Part I
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B. Com. PART-I



Business Administration(Hons.)

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.

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B.Com. Part I (Hons. Course)

Subsidiary - Paper I Corporate and Financial Accounting

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

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

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B. Com. PART-I

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.

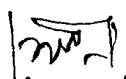
Revenue and Cost Analysis: Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.

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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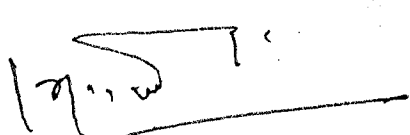

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Unit V

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

Suggested References

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


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PART - I

Paper-I : Business Economics

Time : 3 hours.

Min. Marks : 40

Max. Marks : 100

- Unit-I** Introduction to Business Economics : Definition, Meaning, Nature and scope of Business Economics, Business Economics and Economic Theory, Business Economics and Decision Sciences- The Nature & Process of Business Decision Making, The type of Business decision; Market Coordination V/s Business Coordination.
- Unit-II** Consumer Behaviour : Cardinal Utility Analysis- Critical evaluation of Marshall's cardinal Utility Analysis- Indifference curve approach, Marginal Rate of Substitution Relationship between MRS and Marginal Utility, Budget line and Consumer Equilibrium; Price, Income and Substitution effect; Price-Demand Relationship.
- 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, Non-Price Competition : Advertising Expenditure.
- Unit-V** Factor Pricing: Determination of Rent, Wages, Interest and Profit. Marginal Productivity theory of Distribution. Business Cycles-Theories and Phases. Measures to check business cycles, Relationship between National Income and Economic welfare.

Books Recommended:

1. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya Publishing House.
2. Mote and Paul and Gupta : Managerial Economics, TATA McGraw Hill, New Delhi.
3. Ahuja, H.L. : Managerial Economics, S. Chand & Company Ltd., New Delhi.
4. N.D. Mathur : Business Economics, Shivam Book House (P) Limited, Jaipur.
5. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. Agarwal and Agarwal : Vyavsayik Arthshastra, (Hindi) Ramesh Book Depot., Jaipur.
7. C.M. Chaudhary : Business Economics
8. M. D. Agarwal and Som Deo: Business Economics, Ramesh Book Depot, Jaipur
9. Satish Munjal : Managerial Economics, RPH, Parnami Mandir, Jaipur.

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PAPER – II
Indian Banking and Financial System

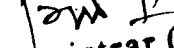
Time : 3 hours.
Min. Marks : 40

Max. Marks : 100

- 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 System : Functions, major issues in Indian Financial System, 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. J.K. Tandon And T.N. Mathur – Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta : Banking and Finance, Ramesh Book Depot, Jaipur.


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PAPER – III
Elements of Financial Management

Time : 3 hours.

Min. Marks : 40

Max. Marks : 100

- 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. Fund Flow analysis: Changes in working capital, sources and uses of fund : 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

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.


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PAPER – IV

Business Budgeting

Time : 3 hours.
Min. Marks : 40

Max. Marks : 100

- 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.
- Unit-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.
- Unit-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.
- Unit-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.

Books Recommended:

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

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Subsidiary Papers

Paper - I Corporate and Financial Accounting

Time : 3 hours.

Min. Marks : 36

Max. Marks : 100

- 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, 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

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Paper – II Business Laws

Time : 3 hours.
Min. Marks : 36

Max. Marks : 100

- 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.

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 औद्योगिक सन्नियम
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, लड्डा : व्यावसायिक सन्नियम
12. Pitaliya, Sharma : Mercantile Law

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