UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com. (Hons.)

Part-I

EXAMINATIONS – 2017

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
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:

<table>
<thead>
<tr>
<th>1st Division 60%</th>
<th>Of the aggregate marks prescribed in Honours and subsidiary subject of Part-I, Part-II and Part-III Examinations taken together</th>
</tr>
</thead>
<tbody>
<tr>
<td>2nd Division 50%</td>
<td></td>
</tr>
</tbody>
</table>

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 practicals, 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

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### 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 |

### 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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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 पद्ध भाग। प्रत्येक भाग के लिए 25 अंक निर्धारित हैं।

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

व्याकरण / व्याकरणिक हिंदी खण्ड 25 अंक
i. निबंध लेखन - शब्द सीमा 300 शब्द 8 अंक
ii. कार्यान्वित लेख - शास्त्रीय-आर्यशास्त्रीय पत्र, परिपत्र, अधिसूचना, कार्यालय ज्ञापन, विज्ञापन, कार्यालय आदेश 5 अंक
iii. संक्षेपण (विकल्प देना है) 4x2 = 8 अंक
iv. प्रथम विकल्प देना है) 5 अंक
v. शब्द निर्माण की प्रक्रिया - उपसर्ग, प्रत्यय, संधि, समास 5 अंक
vi. वाक्य शुद्धिः / शब्द शुद्धिः 5 अंक
vii. मुहावरे 5 अंक
viii. पारंपरिक शब्दावली 5 अंक
ix. व्याकरणिक कोटियाँ - संज्ञा, सर्वनाम, विशेषण, क्रिया, क्रिया विशेषण 5 अंक

साहित्य खण्ड : गद्य-पद्ध की निर्धारित रचनाएँ
गद्य भाग - निम्नांकित पाठ निर्धारित हैं -
1. कहानी : बड़े घर की बेटी (प्रेमचंद)
2. संस्मरण : प्राणम (महादेवी वर्मा)
3. रेखाचित्र : बाईस वर्ष बाद (कमांदीदास चटुवेंद्र)
4. विज्ञान : शानि सबसे सुनदर ग्रह (पुणाकर मुक्ति)
5. निबंध : गेड़ों और गुलाब (रामदास बेंगलपूरी)
6. निबंध : सुखेले चेहरे का पूरोत (मणिमघुकर)
7. निबंध : मज़दूरी और प्रेम (सरदार पुण्य सिंह)
8. निबंध : राजस्थान की सांस्कृतिक धरोहर (अनशंक नाहट)
9. निबंध : राणा का स्वरूप (मानुषेद्र सरण अभाव)
10. व्याख्या : हिंदुस्तान हुआ गणतंत्र (हरिशंकर परसाई)

पद्ध भाग -
1. कबीर- 1. मन रे! जयगत रहेहुए भाई 2. हमारे राम स्तंभ करीमा केराही, अत्यंत सम सति सोइ। 3. कार्ति कोन कोइ कब्रि है। 4. मन रे! हरि किहि, हरिकिहि हरि किहि भाई। 5. है मन भजन की प्रायन
संदर्भ : कबीर ग्रन्थावली-शास्त्रमुरुपंडास
2. सूरदास 1. किसलका काह का दुधुलका अवक 2. पुण्यत जात गोपालहो भावत 3. देखी माई सुरदर्श को सागर
3. तुलसीदास
   1. कबुड़क अंब अवसर पाई
   2. अवलोक नसानी अब न नसाहै
   3. मोहि मुख मन भहुत बियोगी
   4. ऐसी की उदार जग माही
   5. मन परे ताहि अवसर धीते
   संदर्भ: विनय पत्रिका, गीता प्रेस गोरखपुर

4. रहीम
   पद
   1. छबि भावन मोहनलाल की
   2. कमल दल नैननि की उनमानि
   दोहा
   1. प्रीतम छबि नैननि बसी
   2. बसि कुरंग चाहत कुलत
   3. रहमन अनुभा नैन ढरी
   4. रहमन आँछे नरन सों बैर मली ना प्रीति
   5. रहमन निज मन की बिखा
   6. काज परे कसु और है
   7. खेर खुन खोली, खुरी वैर प्रीति मदपन
   8. दादर मोर किसान मन लगि रहे घन मोहि
   9. पास देखि रहीम मन कोइल साधे मैन
   10. रहमन बिघरी आदि को वने न खरिे दाम.
   संदर्भ: रहीम प्रस्थावली, विश्वासिवास मिश्र

5. पदार्थ
   कविता
   1. कूटन में केलिन में कछारन में कुमन में
   2. और भों लिंग में गुजरिंग भौर भीर
   3. पात बनु कीथेड ऐसी भावत गुण बंतिन के
   4. चिते चिते चारों और नकिंच नकिंच परे त्योहारी
   सौधा.
   5. या अनुसार की लखों जहां.
   6. फाम के मोर अभीरन में गाहि गोविन्द ले गई भीतर गोरी।

6. माध्योतरण गुप्त
   साकेत - अध्यामर्ग से
   कैकेयि का अनुलाप
   तदनात्मा बौद्ध सभा उद्ध से आयो
   सौ बार धन वह एक लाल की माई।

7. प्रसाद : कामाचारी, आदामर्ग - कहा आगटुक ने सस्तें विजयिनी मानवता हो जाय।

8. पंक्ति: 1. प्रथम संहिता चन्द्र 1-13
   2. भारत माना

9. निर्णय: 1. भारती जय विजय करे
   2. बादल संग - 1
   3. दलित जन पर करो करणा
   4. फिर नम घन घराये।

10. सामाजिक सिंह दिनकर - रामराव-तुलसी संग -आर्यिक अंश
    संस्कृत है विचित्र जब आती है .... कथा कर सकती विवाहार है।

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पूर्णक : 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
   (क) लोकोक्तियाँ गुहावरे 26 अंक
   (ख) पत्र लेखन अथवा निबंध

पाठ्यक्रम
1. गद्दा संग्रह
2. व्याकरण : शब्द विचार, वाक्य विचार, वाक्य खण्ड, पद क्रम का ज्ञान तथा इसमें होने वाली सामान्य चुटियाँ का ज्ञान।
3. (क) मुहावरे एवं लोकोक्तियाँ का प्रयोग, वाक्यों में रिक्त स्थानों की पूर्ति, समान दिखाने वाले शब्दों का अर्थ न्याय अथवा वाक्यों में प्रयोग
   (ख) पत्र लेखन अथवा निबंध

पाठ्य पुस्तकें
1. गद्दा—संग्रह—राष्ट्रीय मौलि के सिन्ह—डॉ. हरिकृष्ण देवसरे प्रकाशक—नेशनल पब्लिशिंग हाउस, नई दिल्ली
2. व्याकरण एवं रचना
   1. आधुनिक हिंदी व्याकरण तथा रचना — लेखक कृष्ण बिकल प्रकाशक—नेशनल पब्लिशिंग हाउस, नई दिल्ली
   2. सुबोध व्याकरण एवं रचना—समापदक–व्यविध हादय—संसाधनकार—डॉ. आम्बा प्रसाद सुमन प्रकाशक – श्रीसम मेहरा एण्ड कम्पनी, आगस्ता

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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**
(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

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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
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 I Year for all streams at undergraduate level

**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.

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
Unit 5: Environmental Pollution and Control Measures

- 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.
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

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, multiprocessor, 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
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


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

Dy. Registrar (Acad.)
University of Rajasthan
JAIPUR
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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University of Rajasthan
Jaipur
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

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University of Rajasthan
JAIPUR
B.Com. Part I (Hons. Course)

Paper II

Business Statistics

Max. Marks. 100

Time : 3 hours.
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
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. Fisheer's Ideal Index Number, Base shifting, Splicing and Deflating. Interpolation : Binomial, Newton's 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. K. M. Nagar: Elements of Statistics. (Hindi & English)
B.Com. Part I (Hons. Course) 2016-17
Core Paper III
ADVANCED ACCOUNTANCY

Time : 3 hours. Min. Marks 40
Max. Mark.: Written Exame 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
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
4. Agarwal, Sharma: Advanced Accounting
5. Sehgal and Sehgal: Advanced Accountancy Vol.-II

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Jaipur
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

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) Katlash Nath Nagar: Business Statistics
4) S.P. Gupta - Statistical Methods
5) Sancheti & Kapoor - Statistical Methods
B.Com. Part I (Hons. Course)

Paper V

Business Law

(Subsidiary paper of Bus. Admn.)

Time : 3 hours. Min. Marks 36

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
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:
1. Elements of Mercantile Law: N.D. Kapoor, Sultan Chand & Sons, New Delhi

Dy. Registrar (Acad.)
University of Rajasthan
Jaipur
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


Books Recommended:

4. B.P. Gupta: Vyavsayik Arthashastra (Hindi), Malik and Company, Jalpur.
6. C.M. Chaudhary: Business Economics
8. M. Dagarwal and Som Deo: Business Economics Ramesh Book Depot, Jaipur
B.Com. PART-I

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


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 सनियम (में. कॉलेज बुक हाउस, जयपुर)

6. मनोहर प्रसाद : व्यापारिक सनियम

7. डॉ. आर. एल. नाटका : व्यापारिक सनियम (रमेश बुक डिपो, जयपुर)
B.Com. PART-I

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

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


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

Unit III


Unit IV


Unit V


Signature: [Signature]

University of Rajasthan
Jaipur
B.Com. Part 1 (Hons. Course)

Corporate and Financial Accounting

Subsidary Paper

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

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University of Rajasthan
JAIPUR
B. Com. PART-I

Bus. Admin. (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.
Unit V


Suggested References

5. B.P. Gupta: Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
7. C.M. Chaudhary: Business Economics

Dr. Registrar
Academic
University of Rajasthan, Jaipur
PART – I

Paper-I : Business Economics

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


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.


Books Recommended:
5. B.P. Gupta: Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
7. 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

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.


Books Recommended:
7. J.K. Tandon And T.N. Mathur – Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
PAPER – III
Elements of Financial Management

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


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, मेन्दीरम्बल, 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.
PAPER – IV
Business Budgeting

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

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.


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.


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

Paper - I
Corporate and Financial Accounting

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

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.

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University of Rajasthan
JAIPUR
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, Pleaarge and Agency.


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.  मनोहर प्रसाद: व्यापारिक सन्नियम
7.  डॉ. आर.एल. कौलखा : व्यापारिक सन्नियम
8.  माधुर एवं सक्सेना : व्यापारिक सन्नियम
9.  शर्मा, कप्पियालवाल, गोयल एवं कोठरी: व्यापारिक एवं औद्योगिक सन्नियम
10.  जे.पी.सिंघल : वाणिज्यिक एवं औद्योगिक विधि
11.  कोठरी, पितलिया, लख्मा : व्यवसायिक सन्नियम
12.  Pitaliya, Sharma : Mercantile Law

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