University of Rajasthan
Jaipur

SYLLABUS

B.Com. (Hons.) Part-I

EXAMINATION - 2019
B.COM (HONS.) Part – I
Examination 2019

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 |
| 2nd 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 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:

<table>
<thead>
<tr>
<th>B.com. Hons. Part I Examination Distribution of Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>S. No.</strong></td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Compulsory Subjects (Four)</strong></td>
</tr>
<tr>
<td>1. General Hindi (One Paper)</td>
</tr>
<tr>
<td>2. General English (One Paper)</td>
</tr>
<tr>
<td>3. Environment Studies (One Paper)</td>
</tr>
<tr>
<td>4. Elementary Computer Studies</td>
</tr>
<tr>
<td>5. Elementary Hindi (For Foreign Students or student from non-Hindi speaking area)</td>
</tr>
</tbody>
</table>

1. **Accountancy & Business Statistic**
2. **Honours Subjects**
   - Paper-I Corporate and Financial Accounting
   - Paper-II Business Statistics
   - Paper-III Advanced Accountancy
   - Paper-IV Advanced Business Statistics and Mathematics
3. **Subsidiary Subject**
   - Paper I Business Law
   - Paper II \textit{Business Economics}
### Business Administration

#### Honours Subjects

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hours</th>
<th>Theory</th>
<th>Practical</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Business Laws</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>II</td>
<td>Business Organization</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>III</td>
<td>Labour Policy and Labour Relations</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>IV</td>
<td>Business Environment</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
</tbody>
</table>

#### Subsidiary Subjects

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hours</th>
<th>Theory</th>
<th>Practical</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Corporate and Financial Accounting</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>II</td>
<td>Business Economics</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>

3. Economic Administration & Financial Management

#### Honours Subjects

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
<th>Hours</th>
<th>Theory</th>
<th>Practical</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Business Economics</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>II</td>
<td>Indian Banking and Financial System</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>III</td>
<td>Elements of Financial Management</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>IV</td>
<td>Business Budgeting</td>
<td>3 hrs.</td>
<td>100</td>
<td>40</td>
</tr>
</tbody>
</table>

#### Subsidiary Papers

<table>
<thead>
<tr>
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<th>Subject</th>
<th>Hours</th>
<th>Theory</th>
<th>Practical</th>
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<td>100</td>
<td>36</td>
</tr>
<tr>
<td>II</td>
<td>Business Laws</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>
नोट: 36 से कम अंक लाने पर छात्रों को उत्तीर्ण नहीं किया जायेगा। इस प्रश्न-पत्र में प्राप्त अंकों को क्षेत्रीय विभाग नहीं जोड़ा जायेगा।

अंक विभाजन - प्रश्न पत्र में दो भाग होंगे - 1. साहित्य खण्ड एवं 2. व्याकरण खण्ड। साहित्य खण्ड में दो भाग होंगे - गद्ध भाग एवं पद्ध भाग। प्रत्येक खण्ड के लिए 50 अंक निर्धारित है।

50 अंक

क दो व्याख्या पद्ध से (प्रत्येक में विकल्प देना है) 5 x 2 = 10 अंक
ख दो व्याख्या गद्ध से (प्रत्येक में विकल्प देना है) 5 x 2 = 10 अंक
ग आलोचनात्मक प्रश्न पद्ध से (विकल्प देना है) 7\(\frac{1}{4}\) x 2 = 15 अंक
घ आलोचनात्मक प्रश्न गद्ध से (विकल्प देना है) 7\(\frac{1}{4}\) x 2 = 15 अंक

साहित्य खण्ड - 'क' - गद्ध-पद्ध की निर्धारित स्थलाँक

गद्ध भाग

1. कहानी - प्रेमचन्द - बड़े माई साहिब
- विजयराज देशा - सिंकुंदर और कौशल
2. संस्कृत - कर्णयात्रालोक मिश्र 'प्रोफ्र' - ब्राह्मित्स के ज्ञान की उन्मलहार में
3. रेखाचित्र - समुद्रमुख बेनीपुरी - रंजिया
4. विज्ञान - गुणकर गुनल - शानिस सबसे सुन्दर ग्रह
5. निकट - अगरलाल नाहटा - राजस्थान की सारस्वतिक धरोहर
6. यायों - शरद जोशी - जीप पर सवार इलाशुद्धि
7. पर्यावरण - अनुपम मिश्र - आज भी खरी है तालाब

पद्ध भाग - (कबीर ग्रंथावली से सं. - स्थानिक दास)

1. कबीर - साती सं. - गुर्जर देव को अंग - 7,12,26,30
- सुनाम को अंग - 10,17,24,26
- विश्व को अंग - 2,5,18,18
2. सूरदास सूरसागर सार - सं. दी. बीरेन्द्र वर्मा -
- विनय भक्ति पद सं. - 21,33
- गोकुल लीला पद सं. - 55,58
- तुलसी लीला पद सं. - 10,18
- चन्द्र संदेश पद सं. - 77,79
3. गोपीनाथ - विनय पत्रिका, गोपीप्रसाद, गोरखपुर पद सं. - 87,88,90,156,158
4. माधव - पदावली सं. - नरेन्द्र सामी पद सं. - 1,2,5,4,10
5. राम होली (हस दोहे) - रहीम ग्रंथावली संपादक विश्वनाथ सिंह, गोविंद रजनीश (दोहावली) 186,191,211,212,214,216,219,220,223,224
6. मैथिलीशाहु गुप - मनुष्यता, हम राज्य लिये मरने हैं (नक्श-संकेत के नवम सर्क से)
7. सुनियानंदंत पं: - नौक विहार
8. सुरक्षक्कर्ता निर्देशना - जहाँ तोहती पत्थर
9. संघियानंद सिद्धि आधिस्थान 'हाय' - डिनोसिया

पंडित श्रीमती एवं पंडित जयेन्द्र प्रसाद सिंह द्वारा प्रेषित ग्रंथ

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<table>
<thead>
<tr>
<th>खण्ड – 'ख'</th>
<th>शाकरण/यावहारिक हिंदी खण्ड</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. निबंध लेखन</td>
<td>शब्द सीमा 300 शब्द 50 अंक</td>
</tr>
<tr>
<td>2. कार्यालयी लेखन</td>
<td>शासकीय - अर्कशासकीय पत्र, कार्यालय ज्ञापन, विज्ञप्ति एवं कार्यालय आदेश, अविसूचना. पृष्ठांकन 4 x 2 = 8 अंक</td>
</tr>
<tr>
<td>3. संक्षेपण</td>
<td>4 अंक</td>
</tr>
<tr>
<td>4. पत्तावन</td>
<td>4 अंक</td>
</tr>
<tr>
<td>5. शब्द निर्माण प्रविष्टि</td>
<td>उपसर्ग, प्रत्यय, संधि, समास 5 अंक</td>
</tr>
<tr>
<td>6. शब्द शुद्धि एवं वाक्य शुद्धि</td>
<td>5 अंक</td>
</tr>
<tr>
<td>7. मुहावरे एवं लोकोक्ति</td>
<td>5 अंक</td>
</tr>
<tr>
<td>8. पारिभाषिक शब्दावली</td>
<td>5 अंक</td>
</tr>
<tr>
<td>9. शब्द के प्रकार</td>
<td>संज्ञा, सर्वनाम, विशेषण, क्रिया एवं क्रिया विशेषण 5 अंक</td>
</tr>
</tbody>
</table>

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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 phonetic symbols and transcription of words (05)
III translation of 5 simple sentences from Hindi to English (05)
    from English to Hindi (05)
IV translation of 05 words from Hindi to English (2½)
    from English to Hindi (2½)

Unit B: Grammar and Usage (25 marks)
(10 periods)

I elements of a sentence (05)
II transformation of sentences (05)
a) Direct and Indirect Narration
(b) Active and Passive Voice

II Modals (05)
III Tense (05)
IV Punctuation of a Short Passage with 10 Punctuation Marks (05)
(As discussed in Quirk and Greenbaum)

Unit C: Comprehension (25 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.
Candidates will be required to answer 5 questions of two lines each to be answered out of 10 questions. There would be two questions from the prescribed text. (10)

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

The candidates will be required to answer 5 questions from the given unseen passage. (10)
One vocabulary question of 10 words from the given passage. (5)

Unit D: Compositional Skills (30 marks)
(15 periods)
I Letters-Formal and Informal (10)
II CV's Resume and Job Applications and Report (10)
III Paragraph Writing (10)
Recommended Reading:

Singh, R.P. Professional Communication. OUP. 2004
Judith Leigh. CVs and Job Applications. OUP. 2004
Quirk and Greenbaum: A University Grammar of English Longman, 1973
COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

Compulsory in 1 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

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

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

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

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

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

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

c. 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
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

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
- Wildlife protection Act
- Forest Conservation Act
- Biological Diversity Act
- Issues involved in enforcement of environmental legislation
- Public Awareness.

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. Guudie,Andrew.The Human Impact.
   " George Allen Boyd.
4. Elementary Computer Applications

Maximum Marks- 100 (Main University Examinations)
Theory : Max. Marks -60
Practical : Max. Marks- 40

Each Candidate has to pass in Theory and Practical Examinations separately.
Question paper for Elementary Computer Applications, (Compulsory paper- common for B.A. / B.Sc./ B.Com. Part-I) be so set that it has 120 multiple choice questions (Bilingual) of ½ marks each. The question paper will be of duration of 2 hours. The examinees will have to give their answers on OMR Sheet only to be provided by the University whose evaluation will be done based on OMR Scanning Technology. Further the practical examination for this paper will be of 40 marks and its duration will be of 2 hours.

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 of Unix, Linux, Windows, Window 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 types of create 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 worksheet, Using various formula and inbuilt function, Update worksheet using spreadsheet like spell check and auto correct setup the page.
and manuals 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, Downloadding 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

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B.Com. (Part-I)-2019 Examinations - 2019

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 B.Com. Admin.)

Paper-VI BUSINESS ECONOMICS (Subsidiary paper of BAFM)
B.COM. PART-I (HONS. COURSE)

PAPER-I

Corporate and Financial Accounting

TIME: 3 hour

Max. Marks-100

Min. Marks 40

Note: There will be five question 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

Valuation of Goodwill & Valuation of Share

Unit-V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2) Insurance Claims

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. Sehgal and Sehgal : Advanced Accountancy
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
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, Newton's Advancing Differences Method and Lagrange's Method.

Note: The candidate shall be permitted to use battery operated pocket calculators that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommended:
2. Gupta: Business Statistics
3. Jat: Business
4. M. M. Ramanathan: Elements of Statistics (Part & English)

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Jaipur

[Signature]
B.Com. Part I (HONS. Course)  
Core 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  
Departmental Accounts.  
Branch Accounts including Foreign Branch.  

UNIT-II  
Investment Accounts.  
Royalty Accounts.  

UNIT-III  
Accounts of Holding and Subsidiary Companies.  

UNIT-IV  
Amalgamation of Companies (excluding inter company holdings)  
Internal Reconstruction (without scheme)  

UNIT-V  

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: Advance Accounting  
2. Shukla, Grewal: Advanced Accountancy  
3. Agarwal, Sharma: Advanced Accounting  

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IAIPUR
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:

2) Mathur, Khandelwal, Gupta: Business Statistics
3) Kailash Nath Nagar: Business Statistics
4) S.P. Gupta - Statistical Methods
5) Sanheri & Kapoor - Statistical Methods
Paper – E
Business Laws

Time : 3 hours.
Min. Marks : 36

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-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. अजयल: व्यापारिक एवं औद्योगिक सम्बन्ध
6. मण्ड़ोलन प्रसाद: व्यापारिक सम्बन्ध
7. डॉ. आर.एन. नीलक्ष : व्यापारिक सम्बन्ध
8. मानुर एवं सदस्या : व्यापारिक सम्बन्ध
9. शर्मा, रघुनाथ, जेशपल एवं कोहरी: व्यापारिक एवं औद्योगिक सम्बन्ध
10. जे.च. हिंचल : वाणिज्यिक एवं औद्योगिक विधि
11. कोल्सी, पिल्लेस्य, लड़ा : व्यापारिक सम्बन्ध
12. Pitaliya, Sharma : Mercantile Law
B.Com. Part I (Hons. Course)  

Paper: II  

Business Economics  

(Subsidiary paper of EAFM)  

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  

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, isocost 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, Jaipur.  
6. C.M. Chaudhary: Business Economics  
8. M. D. agarwal and Shalini:  
9. Sattah Munjai: Managerial
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. आर्थिक तथा अर्थव्यवस्था सन्यास (म. कॉलेज बुक ब्रुजा, जयपुर)
6. मनोहर प्रसाद व्यापारिक सन्यास
7. डॉ.आर.एल. नारायण व्यापारिक सन्यास (खेम कुंडा डिगो. 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 unorganized 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

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)

Subsidiary- Paper-I

Corporate and Financial Accounting

TIME: 3 hour

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

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

Valuation of Goodwill & Valuation of Share

Unit-V

Hire Purchase and Installment Sale Transaction. Valuation of Inventory (As-2) Insurance Claims

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

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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

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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

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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.

Unit-III Relationship between Banker and customer – General and Special.

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

A study of Banking regulations act 1949.

Unit-V Financial System : Functions, major issues in Indian Financial System, Financial sector reforms in India.

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:
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, पुर्णा, भेदीरस्सा, मिश्रा, सैती

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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 w/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.


Books Recommended:
1. Gupta S.P. : Management Accounting
4. अग्रवाल, विजय एवं सुरेश : व्यावसायिक अकाडेमी (Hindi and English editions)
5. अग्रवाल, ए.आर : व्यावसायिक बजटन
TIME: 3 hour

Min. Marks 36

Note: There will be five question 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.

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4. Sehgal and Sehgal: Advanced Accountancy
5.
Unit-I  The Indian Contract Act, 1872
    Sections 1 to 75
Unit-II  Special Contracts under the Indian Contract Act viz-Indemnity,
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Unit-IV  The Indian Partnership Act, 1932.
Unit-V   The sale of Goods Act, 1930.

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3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आर.ती. अम्बाल : व्यापारिक एवं औद्योगिक संबिद्धम
6. मलकोहन प्रसाद : व्यापारिक संबिद्धम
7. डॉ. आर.एन. जैलवा : व्यापारिक संबिद्धम
8. मादुर एवं सकड़ोबा : व्यापारिक संबिद्धम
9. शर्मा, रण्डेलवाल, गोचर एवं कोवर : व्यापारिक एवं औद्योगिक संबिद्धम
10. जे.पी. सिंह : वाणिज्यिक एवं औद्योगिक विधि
11. कोहरी, पितालिया, तल्ला : ब्यापारिक संबिद्धम
12. Pitaliya, Sharma : Mercantile Law