B.COM (HONS.) Part – I
Examination 2018

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:

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

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

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Subject/Paper</th>
<th>Duration</th>
<th>Max. Marks</th>
<th>Min. Pass Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Hours</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Compulsory Subjects (Four)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2.</td>
<td>General Hindi (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>3.</td>
<td>General English (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>4.</td>
<td>Environment Studies (One Paper)</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>5.</td>
<td>Elementary Computer Studies</td>
<td>3 hrs.</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>6.</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>
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### Accountancy & Business Statistic

#### Honours Subjects
- Paper-I Corporate and Financial Accounting
- Paper-II Business Statistics
- Paper-III Advanced Accountancy
- Paper-IV Advanced Business Statistics and Mathematics

#### Subsidiary Subject
- Paper I Business Law
- Paper II Business Economics
<table>
<thead>
<tr>
<th>Business Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Honours Subjects</strong></td>
</tr>
<tr>
<td>Paper I Business Laws</td>
</tr>
<tr>
<td>Paper II Business Organization</td>
</tr>
<tr>
<td>Paper III Labour Policy and Labour Relations</td>
</tr>
<tr>
<td>Paper IV Business Environment</td>
</tr>
<tr>
<td><strong>Subsidiary Subjects</strong></td>
</tr>
<tr>
<td>Paper I Corporate and Financial Accounting</td>
</tr>
<tr>
<td>Paper II Business Economics</td>
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</tbody>
</table>

<table>
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<tr>
<th>Economic Administration &amp; Financial Management</th>
</tr>
</thead>
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<tr>
<td><strong>Honours Subjects</strong></td>
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<tr>
<td>Paper I Business Economics</td>
</tr>
<tr>
<td>Paper II Indian Banking and Financial System</td>
</tr>
<tr>
<td>Paper III Elements of Financial Management</td>
</tr>
<tr>
<td>Paper IV Business Budgeting</td>
</tr>
<tr>
<td><strong>Subsidiary Papers</strong></td>
</tr>
<tr>
<td>Paper I Corporate and Financial Accounting</td>
</tr>
<tr>
<td>Paper II Business Laws</td>
</tr>
</tbody>
</table>
नोट : 36 से कभी अंक लाने पर छात्रों को उत्तीर्ण नहीं किया जायेगा। इस प्रश्न-पत्र में प्राप्त अंकों को श्रेणी निर्धारण हेतु नहीं जोड़ा जायेगा।

अंक वितरण - 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 खण्ड के लिए 50 अंक निर्धारित हैं।

50 अंक

<table>
<thead>
<tr>
<th>क</th>
<th>दो व्याख्या पद्धति से (प्रत्येक में विकल्प देना है)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ख</td>
<td>दो व्याख्या गद्य से (प्रत्येक में विकल्प देना है)</td>
</tr>
<tr>
<td>ग</td>
<td>आलोचनात्मक प्रश्न पद्धति से (विकल्प देना है)</td>
</tr>
<tr>
<td>ध</td>
<td>आलोचनात्मक प्रश्न गद्य से (विकल्प देना है)</td>
</tr>
</tbody>
</table>

साहित्य खण्ड - 'क' :- गद्य-पद्य की निर्धारित रचनाएँ

गद्य भाग :- (कबीर श्रीधावली से सं. - श्यामसुंदर दस)

1. कबीर          - साहित्य सं. - सुकुरकुर को अंग - 10,17,24,26

2. सुरदास सुरसागर सार          - वर्ण भूमि मंडल सं. - 1,3,4,5,10

3. तुलसीदास          - विनय प्रसंगी, शीताप्रसंग, गोस्वामी दास का मंडल - 87,88,90,156,158

4. मीरा          - पद्म प्रसंगी, श्रीरंग, गोस्वामी दास का मंडल - 186,191,211,212,214,218,219,220,223,224

5. रसोई          - श्रीरंग प्रसंगी, श्रीरंग, गोस्वामी दास का मंडल - 2,6,10,18

6. मंदिर संगीत          - विनय प्रसंगी, गोस्वामी दास का मंडल - 77,79

7. सुनिपत्ति पद्धति          - गीत, सुनिपत्ति के नवम संगीत से

8. सुरभि प्रतिवेदी निराला          - वह लोकतान्त्रिक संगीत

9. संदिग्धानंद हीरानंद वाल्मीकियन 'अध्यय' - हिंदी संगीत

10. सामाजिक सिंह दिनकर          - विजया उदय संगीत
खण्ड - 'ख'
व्याकरण/व्यावहारिक हिंदी खण्ड
1. निबन्ध लेखन  -  शब्द सीमा 300 शब्द  8 अंक
2. कार्यालयी लेख  -  शास्त्रीय - अर्द्धशास्त्रीय पत्र, कार्यालय ज्ञापन, विज्ञापन एवं कार्यालय आदेश, अधिसूचना, पृष्ठांकन 4 x 2 = 8 अंक
3. संक्षेपण  -  4 अंक
4. पत्रवर्तन  -  5 अंक
5. शब्द निर्माण प्रविधि  -  उपसर्ग, प्रत्यय, संधि, समास  5 अंक
6. शब्द शुद्धि एवं वाक्य शुद्धि  -  5 अंक
7. मुहावरे एवं लोकोकति  -  5 अंक
8. पारिभाषिक शब्दावली  -  5 अंक
9. शब्द के प्रकार  -  संज्ञा, सर्वनाम, विशेषण, क्रिया एवं क्रिया विशेषण  5 अंक
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
from English to Hindi  (05)
IV Translation of 05 Words from Hindi to English
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 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.
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.
   (paper back).
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 mark 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, 3GL and 4GL languages, Graphic User Interfaces.

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 chart 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.

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

[Signature]

Dy. Registrar
[Academic]
University of Kalyan/FAIPUK
Accountancy & Business Statistics
B.Com. (Hons. Course)

Paper I: CORPORATE AND FINANCIAL ACCOUNTING
Paper II: BUSINESS STATISTICS
Paper III: ADVANCED ACCOUNTANCY
Paper IV: ADVANCED BUSINESS STATISTICS AND MATHEMATICS
Paper V: BUSINESS LAW (Subsidiary paper of Bus. Admn.)
Paper VI: BUSINESS ECONOMICS (Subsidiary paper of BAFM)

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR
B.COM. PART-I (HONS. COURSE)

PAPER-I

Corporate and Financial Accounting

TIME: 3 hour

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
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 Coefficient 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, Fisher'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 calculators
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
4. N. Nag, Elements of Statistics (Hind & English)
B.Com. Part I (HONS. Course) 2017-18
Core Paper-III
Advance Accountancy

Time: 3 hours
Min. Marks 40

Max. Marks 100

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

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

Liquidation of Companies: procedure contributories, statement of affairs, deficiency Account, Liquidator and Receivers Final Statement of Account

Double Account System (Excluding accounts of electricity supply companies)

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

Books Recommended:
1. R.L. Gupta: Advance Accounting
2. Shukla, Grewal: Advanced Accountancy
3. Agarwal, Sharma: Advanced Accounting
4. Sehgal and sehgal: Advanced Accounting Vo II

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18
B.Com. Part I (Hons. Course)

Paper IV

Advanced Business Statistics and Mathematics

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
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) Kallash Nath Nagar: Business Statistics
4) S.P. Gupta - Statistical Methods
5) Sancheti & Kapoor - Statistical Methods

Dr. Registrar
Academic
University of Rajasthan
Paper – I:
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, 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. आरीising, अच्छाल, व्यापारिक एवं ओ०धोतक सिद्धान्त
6. वाङोहल, प्रसाद व्यापारिक सिद्धान्त
7. डॉ. आरे.एल. बौलमा : व्यापारिक सिद्धान्त
8. बाबुर एवं सक्सेना : व्यापारिक सिद्धान्त
9. शर्मा, खण्डेलवाल, गोयल एवं कोलार : व्यापारिक एवं ओ०धोतक सिद्धान्त
10. ले०पी.सिंहल : व्यापारिक एवं ओ०धोतक विधि
11. कोलोकी, दितिलिव : व्यापारिक सिद्धान्त
12. Pitaliya, Sharma : Mercentile Law.

Dr. Registrar
Academic
University of Rajasthan, Jaipur
B.Com. Part I (Hons. Course)  

Paper: I  

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, 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, Jaipur.
6. C.M. Chaudhary: Business Economics
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 सन्नियम (मै. कॉलेज बुक हॉउ्स, जयपुर)
6. मनमोहन प्रसाद : व्यापारिक सन्नियम
7. डॉ. आर. एल. नीलखा : व्यापारिक सन्नियम (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

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

Max. Marks-100

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

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, 6functions and 2 memories and should be noiseless and cordless.

Books Recommended

1. R.L. Gupta : Advanced Accountancy
2. S.N. Meheshwari : Advanced Accountancy
3. Jain, Khandelwal, Pareek, Dave: Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
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.
PART - I

Paper-I : Business Economics

Time : 3 hours.  
Min. Marks : 40


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-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, मेन्दीरल्ला, मिश्रा, सेनी

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

Unit-I 


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.


Books Recommended:
1. Gupta S.P. : Management Accounting
4. अग्रवाल, विजय एवं सुरौलिया : व्यावसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एम.आर. : व्यावसायिक बजटन
B.COM. PART-I (HONS. COURSE)
Subsidiary- Paper-I
Corporate and Financial Accounting

TIME: 3 hour

Max.Marks-100

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

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.

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3. Jain, Khandelwal, Pareek, Dave: Corporate Financial Accounting
4. Sehgal and Sehgal : Advanced Accountancy
5.
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, Plearage 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. आधार: व्यापारिक एवं औद्योगिक सलिलयां
6. ग्रामीण ग्रामीण प्रशास: व्यापारिक सलिलयां
7. डॉ. आर.एल. नौलकर: व्यापारिक सलिलयां
8. माराठे एवं स्वस्थ: व्यापारिक सलिलयां
9. जेशु, खण्डेलवाल, गोयल एवं कोल्हार: व्यापारिक एवं औद्योगिक सलिलयां
10. बालदेव : वाणिज्यिक एवं औद्योगिक विधि
11. कोल्हार, पितलिया, लल्ला: व्यासार्थिक सलिलयां
12. Pitaliya, Sharma : Mercentile Law