UNIVERSITY OF RAJASTHAN

JAIPUR

SYLLABUS

B.Com. (Hons.)Part –I

Examination 2024

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR

B.COM (HONS.) Part – I
Examination

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
IInd Division 50%	

All the rest will be declared to have passed Examination. No. division shall be awared at the Honours Part I Part II examinations. The number of papers and practical, wherever prescribed the duration of examination, maxmimum marks and minimum pass marks are shown below:
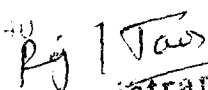
There will be five questions in all. The candidates are required to attempt all the question. There will be one question from each unit with an internal choice (either/or)

The number of papers and practicals, wherever prescribed the duration of examination, maximum marks and minimum pass marks are shown below:

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

S. No.	Name of the Subject/Paper	Duration Hours	Max. Marks	Min. Pass Marks
	Compulsory Subjects (Four)	3 hrs.	100	36
1.	General Hindi (One Paper)	3 hrs.	100	36
2.	General English (One Paper)	3 hrs.	100	36
3.	Environment Studies (One Paper)	3 hrs.	100	36
4.	Elementary Computer Studies	3 hrs.	100	36
5.	Elementary Hindi (For Foreign Students or student from non – Hindi speaking area)			
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 I Business Economics	3 hrs.		

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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 Plicy and Labour Relations	3 hrs.	100	40
Paper IV Business Environment	3 hrs.	100	40

Subsidiary Subjects

Paper I Corporate and Financial Accounting	3 hrs.	100	36
Paper II Business Economics	3 hrs.	100	36

3. Economic Administration & Financial Management
Honours Subjects

Paper –I Business Economis	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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सामान्य हिन्दी

3 भाग

न्यूनतम उत्तीर्णांक 36

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

अंक विभाजन – प्रश्न पत्र में दो भाग होंगे – 1. साहित्य खण्ड एवं 2. व्याकरण खण्ड। साहित्य खण्ड में दो भाग होंगे – गद्य भाग एवं पद्य भाग। प्रत्येक खण्ड के लिए 50 अंक निर्धारित है।

50 अंक

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

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

गद्य भाग :–

1	कहानी	– प्रेमचन्द – बड़े भाई साहब
		विजयदान देथा – सिकंदर और कंआ
2	संस्मरण	– कन्हैयालाल मिश्र 'प्रभाकर' – बयालिस के ज्वार की उन लहरों में
3	रेखाचित्र	– रामवृक्ष बेनीपुरी– रजिया
4	विज्ञान	– गुणाकर मुले – शनि सबसे सुन्दर ग्रह
5	निबंध	– अगरचन्द नाहटा – राजस्थान की सांस्कृतिक धरोहर
6	व्यंग्य	– शरद जोशी – जीप पर सवार इल्लियाँ
7	पर्यावरण	– अनुपम मिश्र – आज भी खरे हैं तालाब

पद्य भाग :– (कबीर ग्रंथावली से सं. – श्यामसुंदर दास)

1	कबीर	– साखी सं. – गुरूदेव को अंग – 7,12,26,30
		सुमरन को अंग – 10,17,24,26
		विरह को अंग – 2,6,10,18
2	सूरदास सूरसागर सार	– सं. डॉ. धीरेन्द्र वर्मा
		– विनय भक्ति पद सं. – 21,33
		– गोकुल लीला पद सं. – 55,58
		– वृंदावन लीला पद सं. – 10,28
		– उद्धव संदेश पद सं. – 77,79
3.	तुलसीदास	– विनय पत्रिका, गीताप्रेस, गोरखपुर पद सं. – 87,88,90,156,158
4.	मीरां	– पदावली सं. – नरोत्तम स्वामी पद सं. – 1,3,4,5,10
5.	रहीम (दस दोहे)	– रहीम ग्रंथावली संपादक विद्यानिवास मिश्र, गोविन्द रजनीश (दोहावली) 186,191,211,212,214,218,219,220,223,224
6	मैथिलीशरण गुप्त	– मनुष्यता, हम राज्य लिए मरते हैं (गीत-संचेत के नवम सर्ग से)
7.	सुभित्रानंदन पंत	– नौका विहार
8	सूर्यकान्त त्रिपाठी निराला	– वह तोड़ती पत्थर
9	सच्चिदानंद हीरानंद वात्स्यायन अज्ञेय	– हिरोशिमा

खण्ड – 'ख'

व्याकरण / व्यावहारिक हिन्दी खण्ड

1. निबन्ध लेखन	–	शब्द सीमा 300 शब्द	50 अंक
2. कार्यालयी लेख	–	शासकीय – अर्द्धशासकीय पत्र, कार्यालय ज्ञापन, विज्ञप्ति एवं	8 अंक
		कार्यालय आदेश, अधिसूचना, पृष्ठांकन 4 x 2 =	8 अंक
3. संक्षेपण	–		4 अंक
4. पल्लवन	–		5 अंक
5. शब्द निर्माण प्रविधि	–	उपसर्ग, प्रत्यय, संधि, समास	5 अंक
6. शब्द शुद्धि एवं वाक्य शुद्धि			5 अंक
7. मुहावरे एवं लोकोक्ति			5 अंक
8. पारिभाषिक शब्दावली			5 अंक
9. शब्द के प्रकार	–	संज्ञा, सर्वनाम, विशेषण, क्रिया एवं क्रिया विशेषण	5 अंक
			5 अंक

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व्यावहारिक हिन्दी खण्ड

2. GENERAL ENGLISH

B.Com. Part-I
(Hons.)

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	$(2^{1/2})$
from English to Hindi	$(2^{1/2})$

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.

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Candidates will be required to answer 5 questions out of ten questions from the prescribed texts. Each question will be of two (2) marks. (10)

Sujata Bhastt	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

The candidates will be required to answer 5 questions from an 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:

Sasikumar, V., Dutta and Rajeevan, A Course in Listening and Speaking-I Foundation Books. 2005.

Sawhney, Panja and Verma eds. English At the Workplace, Macmillan 2003.

Singh, R.P. Professional Communication. OUP. 2004

Judith Leigh. CVs and Job Applications. OUP. 2004

Arthur Waldhorn and Arthur Zeiger, English Made Simple. Upa and Co.

Gunashekar ed. A Foundation English Course for Undergraduates. Book I, CIEFL, Hyderabad.

Quirk and Greenbaum: A University Grammar of English Longman, 1973

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3. COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

B.Com. Part-I
(HONS)

Scheme of examination

Time	Min Marks	Max. Marks
3 hrs	36	100

This paper will contain 100 multiple choice questions. Each question will carry 1 mark.

Students should be encouraged to visit places of Environmental Importance including Natural and Manmade Habitat.

Note:

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidates will have to clear this compulsory paper in three chances.
3. Non-appearing or absence in the examination of compulsory paper will be counted as a chance.

Unit.1: The Multidisciplinary nature of environmental studies

Definition, scope and importance- Relationship between Environmental Studies and other branches of science and social sciences.

Need for Environmental awareness, Environmental education in present day context.

Unit.2: Natural Resources and Challenges

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

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

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

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

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.

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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,)ceans, estuaries) and Wet Lands
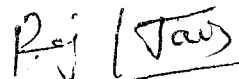
Unit 4: Biodiversity and its conservation

- Introduction –Definition, genetic, species and ecosystem diversity
- Biogeographically classification of India
- Value of biodiversity :consumptive use, productive use, social ethical., aesthetic and option values
- Biodiversity at global, National and local level
- India as a mega-diversity nation
- Hot-sport of biodiversity
- Threats to biodiversity: habitat loss, poaching of wild ife, man-wildlife conflicts
- Endangered, Threatened and endemic species of India
- Conservation of biodiversity: In-situ and Ex-sit consevation of biodiversity
- Red Data Book

Unit 5 : Environmental Pollution and Control Measures

Definition

- Causes, effects and control measures of:

a) Air Pollution

b) Water Pollution

c) Soil Pollution

d) Marine Pollution

e) Noise Pollution

f) Thermal Pollution

g) Nuclear Hazards

- Solid waste management" Causes, effects and control measures of urban and industrial wastes

- Role of an individual in prevention of pollution

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- Pollution case studies
- Disaster management: floods earthquake, cyclone and landslides

Unit 6 : Social issues, Environment, Laws and Sustainability

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solution.
- Climate change, global warming, acid rain ozone layer depletion, nuclear accidents and holocaust. Case studies
- Wasteland reclamation.
- Consumerism and waste product.
- Environmental Protection Act.
- Air (Prevention and Control of Pollution)Act
- Wild life protection Act
- Forest Conservation Act
- Biological Diversity Act
- Issues involved in enforcement of environmental legislation
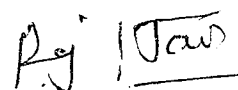- Public Awareness.

Unit 7: Human Population and the Environment

- Population growth, variation among nations
- Population explosion-Family Welfare Programme
- Environment and Human health
- Human Rights
- Value Education
- HIV/AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case Studies

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Suggested Readings:-

1. Diwan A.P. and Arora D.K.1995. Human Ecology Anmol Publication Pvt.Ltd.,New Delhi.

2. Dubey, R.M.1992. Human Ecology and Environmental Education,Chaugh Publications,Allahabad.

3. Goudie,Andrew.The Human Impact.

4. Husain Maxia.1994 Human Geography,Rawat Publication,Jaipur.

5. Johnston, R.J.Ed.1986 Dictionary of Human geography,National Publication,New Delhi.

6. Malik,S.L.and Bhattacharya D.K.1986. Aspects of Human Ecology,Northern Book Center,New Delhi.

7. Mishra,R.P and Bhooshan,B.S.1979.Human Settlements in Asia.Public,Polices and programmes Haritage publisher,New Delhi.

8. Nathawat, G.S.1985. Human Ecology,An India perspective,Indian Human Ecology Council,Jaipur.

9. Russel, Bartrand, 1976.Impact of Science of society Unwin,Publisher,Indian. (paper back).

10. Sinha Rajiv, 1996.Gloobal Biodiversity Ina.,Shri put ication,Jaipur.

11. Sinha Rajiv K., 1994. Developmen without Desertrction 14.Environmentalist,Jaipur. Sinha Rajiv K., 19 6.Environmental Crises and Human at Risk,In A Shri Publication,Jaipur.

12. Smith, Dlanne, 1984.Urban Ecology,George Allen,London.

13. Swarnkar, R.C.1985.Indian Tribes.Printwell publish r,Jaipur.

14. Tivy,Joy and O'Hugegreg,1985.Human Impact on th Ecosystem Edinburgh George Allen Boyd.

16. United Nations Development Report, 1996.Human Develoment Report, 1996.Oxford University Press,Delhi.

17. Vannathony & Rogers Paul, 1974. Human Ecology and World Development,Flehum Press,New York.

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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 Grammer. 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 show, 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 pen 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 formula and inbuilt function. Update worksheet using special tools like spell check and auto correct setup the page

... ... sheets for printing, Format the data in the worksheet globally or selectively, ... 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 ... ... Sending mails, sending files an attachments and Address Book, Downloading Files, ... form filling, E-Services - E-Banking and E-Learning.

Unit - V

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

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

Question Paper pattern for Main University Practical Examination   *Max Marks: 40*

Practical

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

The practical examination scheme should be as follows -

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

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Accountancy & Business Statistics

B.Com. (Hons. Course)

B.Com. (Part – I) –   Examinations

Paper – I   CORPORATE AND FINANCIAL ACCOUTING

Paper – II   BUSINESS STATISTICS

Paper – III ADVANCED ACCOUNTANCY

Paper – IV   ADVANCED BUSINESS STATISTICS AND MATHEMATICS

Paper – I   BUSINESS LAW (Subsidiary paper of Bus. Admn.)

Paper – II   BUSINESS ECONOMICS (Subsidiary paper of EAFM)

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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 Standard AS-I and AS-9 Issue of Shares Issue of Right Shares and Buy, I 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 Bones 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 memorics and shouled be noiseless and cordless.

Books Recommended

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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

Time : 3hours   **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 form 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 HarmonicMean-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, Standards 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 of Spearman's Rank differences Method and Concurrent Deviation Method.
Simple Linear Regression.

Unit –V

Index Numbers: Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating.
Interpolation: Binomial, Newtons Advancing Differences Methods and langrange's Methods.

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Books Recommended:
1 Sancheti and Kapoor: Business Statistics
2 SP Gupta: business Statistics

B.Com. Part I (Hons. Course)

Core Paper – III

Advance Accountancy

Time : 3hours   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

Departmental Accounts.
Branch Accounts including Foreign Brach.

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

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B.Com. Part I (Hons. Course)

Paper IV

Advanced Business Statistics and Mathematics

Time: 3hours   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

Analysis of time series :Meaning, components of time series, methods of measuring trend, seasonal and cyclical variations, sampling: Theory and Methods of Sampling Distribution (Only Theoretical Knowledge is required).

Unit – II

Association of Attributes and Decision theory

Unit – III

Statistical Quality Control: Introduction, Process Control and Product Control, Control Charts for Variables and Attributes, Uses and Application of S.Q.C. Vital & Health Statistics (Death, Birth, Fertility and Reproduction Rates).

Unit – IV

Permutations & Combinations: Theory of probability: Elementary problems bases on permutations and combinations, additive and multiplicative rules.

Unit – V

A.P., G.P. and H.P.: Simple and direct problems, Elements of Set Theory: Definition of Set and Sub-sets, number of elements in a set, ways of specifying a set, set equality and subset universal set and null set. Basic set operations. Venn Diagrams.

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

Books Recommended:

2) Mathur, Khandelwal Gupta: Business Statistics

3) Kailash Nath Nagar: Business Statistics

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4) S.P. Gupta – Statistical Methods

5) Sancheti& Kapoor – Statistical Methods

B.Com. Part I (Hons. Course) $(C S.P.I)$

Paper – I

Business Laws

$(Subsidary paper at \cdot \cdot BUS.H Jm)$

Time : 3hours

Max. Marks. 100

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, Plearge and Agency.
Unit –III	The Consumer Protection Act, 1986.
Unit –IV	The Indian Partnership Act, 1932.
Unit –V	The sale of Goods Act, 1930.

Books Recommended:
1. M.C. Shukla : A manual of Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आरसीअग्रवालव्यापारिक एवंऔद्योगिकसन्नियम
6. मनमोहनप्रसादव्यापारिकसन्नियम
7. डॉ. आर.एल. नौलखाःव्यापारिकसन्नियम
8. माथुर एवंसक्सेनाः व्यापारिकसन्नियम
9. शर्मा, खण्डेवाल,गोयल एवंकोठारीय व्यापारिक एवंआद्यौगिकसन्नियम
10. जे. पी. सिंघलवाणिज्यक एवंआद्यौगिकविधि
11. कोठारी, पितलियालङ्काः व्यावसायिकसन्नियम
12. Pitaliya, Sharma : Mercantile Law

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Paper – II

Business Economics

(Subsidiary paper of EAFM)

Time : 3hours   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

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.

Unit - III

Production Function – Types of production functions, laws of returns to scale, Law of Variable proportions, isoquant curves, expansion path.
Revenue and Cost Analysis: Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.

Unit – IV

Market Analysis: Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopsony and bilateral monopoly.

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

Unit - V

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

Books Recommended:

1. D.M. Mithani: Fundamentals of business and managerial economics, Himalaya Publishing House.
2. N.D. Mathur: Managerial Economics, Shivam Book House (P) Ltd. Jaipur.
3. N.D. Mathur: Business Economics, Shivam Book House (P) Ltd. Jaipur.
4. B.P. Gupta: VyavsayikArthashastra (Hindi), Malik and Company, Jaipur.
5. Agarwal and Agarwal: VyavsayikArthashastra (Hindi), Ramesh Book Dept., Jaipur
6. C.M. Chaudhary : Business Economics
7. T.R. Jain, O.P. Khanna and Sharda Tiwari: Business Economics.
8. M.D. Agarwal and SomDeo: Business Economics Ramesh Book Depot., Jaipur
9. Satish munjal', managerial Economics, RPH, Parnami mandir, 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

The Consumer Protection Act, 1986.

Unit IV

The Indian Partnership Act, 1932.

Unit V

The Sale of Goods Act, 1930.

Books Recommended

1. M.C. Shukla : A Manual of Mercantile Law

2. N.D. Kapoor : Elements of Mercantile Law

3. Daver : Mercantile Law

4. S.N. Mishra : Labour and Industrial Law

5. आर.सी. अग्रवाल व्यापारिक एव औद्योगिक सन्नियम (मैं. कॉलेज बुक हाऊस, जयपुर)

6. मनमोहन प्रसाद व्यापारिक सन्नियम

7. डॉ. आर. एस. नालिखा व्यापारिक सन्नियम (रमेश बुक डिपो, जयपुर)

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B. Com. PART-I

Business Administration (Hons.)

Paper II : Business Organization

Unit I

Origin and development of entrepreneurship in India : Problems and Suggestions. Role of RIICO and District Industrial Centres. Significance and establishment of a business organization – consideration and steps only. Business Environment. Business Ethics.

Unit II

Need and Importance of Finance, Sources of Finance, A brief study of Rajasthan Finance Corporation.

Unit III

Origin, development and activities of Stock Exchanges in India. A brief study of SEBI, OTCE and NSE.

Unit IV

Modern methods of Advertisement and Publicity. Significance and evils of advertisement. Economic liberalization policy and its implications. Implications of Globalization Policy on business.

Unit V

Concept of welfare state. Government assistance to Industries, Industrial Policy, 1991 and onward changes. Industrial Democracy.

B. Com. PART-I

Business Administration (Hons.)

Paper III   Labour Policy and Labour Relations

Unit I

Indian Labour – An Introduction of Indian Labour, Characteristics, social and economic condition. problems of labour working in public enterprises. Unorganized labour in India - definition, Categories, difference between organised and unorganized workers. Importance and problems of unorganised workers. Child labour in India.

Unit II

Agricultural Labour: meaning, Peculiar features, types and problems of Agriculture labour initiatives taken by government for upliftment of labour.

Unit III

Payment of wages – concept, factors affecting wage structure. Methods of wage payment. Incentive plans, fringe benefits, profit sharing and Bonus payment Essentials of sound wage payments. Collective bargaining.

Unit IV

Social Security for Indian work- meaning, scope of social security, importance of social security. Social security plans.

Unit V

Labour welfare meaning, objectives and activities. Principles of labour werlfare activities. Undertaken by various agencies in India.

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B. Com. PART-I

Business Administration(Hons.)

Paper IV   Business Environment

Unit I

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

Unit II

Economic Environment: Concept, Strategy for economic development, New Economic policy, 1991, Types of economic systems, Eleventh Five year and its salient features.

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

Unit III

Technological Environment: Meaning, Technology transfer, Process, Factors influencing choice of technology, Intellectual Property Rights (IPR) (Concepts of Patent, Copyright, Trademark)

Unit IV

Legal environment: Foreign Exchange Management Act, 1991 (Provisions related to contravention and penalties, adjudication and appeal), Competition Act, 2002 (Amended Act 2007), Consumer Protection Act, 1986 (Consumer rights, duties, complaint redressed procedure)

Unit V

Social & Cultural Environment: Corporate social responsibility, Business ethics, Arguments in favour and in against of business ethics. Influence of socio-cultural factors on corporate procedures and practices

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B.COM. PART-I (HONS. COURSE)

Subsidiary- Paper-I

Corporate and Financial Accounting

TIME. 3 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.

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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B. Com. PART-I

Bus. Admn.(Hons.)

II Subsidiary Paper :Business Economics

Unit I

Introduction to Business Economics : Definition, Meaning, nature and scope of business economics, role of business economics in business policy formulation.

Unit II

Demand Analysis: Utility and indifference curve approaches, law of demand and its determinants, elasticity of demand - its measurement and significance in business policy formulation.

Demand Forecasting: Objectives, steps and techniques, demand forecasting for a new product.

Unit III

Production Function: Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.

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

Unit IV :

Market Analysis: Price and output determination under perfect competition, monopoly, discriminating monopoly, imperfect competition and oligopoly, concepts of monopoly and bilateral monopoly.

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

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Unit V

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

Suggested References

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

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3. E.A.F.M.

PART – I

Paper-I : Business Economics

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

Unit-I   Introduction to Business Economics : Definition, Meaning, Nature and scope of Business Economics, Business Economics and Economic Theory, Business Economics and Decision Sciences- The Nature & Process of Business Decision Making, The type of Business decision; Market Coordination V/s Business Coordination.

Unit-II Consumer Behaviour : Cardinal Utility Analysis- Critical evaluation of Marshall's cardinal Utility Analysis- Indifference curve approach, Marginal Rate of Substitution Relationship between MRS and Marginal Utility, Budget line and Consumer Equilibrium; Price, Income and Substitution effect; Price-Demand Relationship.

Unit-III Production Function – Types of production functions, laws of returns and returns to scale, law of variable proportions, isoquant curves, expansion path.
         Revenue and Cost Analysis : Revenue Analysis, total revenue, marginal revenue and average revenue, elasticity and its relationship with revenue curves. Various concepts of cost, short and long run cost curves.

Unit-IV Market Analysis : Price and output determination under perfect competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly, Non-Price Competition : Advertising Expenditure.

Unit-V   Factor Pricing: Determination of Rent, Wages, Interest and Profit. Marginal Productivity theory of Distribution. Business Cycles-Theories and Phases. Measures to check business cycles, Relationship between National Income and Economic welfare.

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

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PAPER – II
Indian Banking and Financial System

Time : 3 hours.

Min. Marks : 40 Max. Marks : 100

Unit-I Bank-Definition and Functions, commercial banks, a study of commercial banks public and private sector, assets and liabilities management of commercial banks. RBI and NABARD. Monetary policy and credit control by RBI.

Unit-II Universal banking, E-banking, mobile banking and innovations in banking sector.
Relationship between Banker and customer – General and Special.

Unit-III Negotiable Instruments – Cheques, Bills of Exchange and promissory notes.
A study of Banking regulations act 1949.

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

Unit-V Financial Market – Money Market, Capital Market, Bill Market, Foreign Exchange Market and Debt Market.
Financial Instruments – Treasury Bills, Certificate of Deposits, Commercial Paper, Currency Options – Credit Card.

Books Recommended:

1. Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi.
2. Natarajan S, Parameshwaran R : "Indian Banking", S. Chand & Company Ltd., New Delhi.
3. Averbach, Robert D; Money, Banking and Financial Markets Macmillan, London.
4. Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
6. Bhole L.M. : Financial Markets and Institutions, Tata McGraw Hill, Delhi.
7. J.K. Tandon And T.N. Mathur – Banking And Finance, Shivam Book House (P) Ltd., Jaipur (Hindi and English Version)
8. Vashitha, Swami, Gupta : Banking and Finance, Ramesh Book Depot, Jaipur.

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PAPER – III
Elements of Financial Management

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

Unit-I   Meaning, Scope, Importance and Limitations of Financial Management. Tasks and Responsibilities of a Modern Finance Manager. Financial Analysis: Financial Statements – Income Statement and Balance-sheet. Techniques of Financial Analysis.

Unit-II   Ratio Analysis, Liquidity, Activity, Profitability and Leverage Ratios. Fund Flow analysis: Changes in working capital, sources and uses of fund : Cash flow analysis: sources and uses of cash. Cash flow statement as per AS(Accounting Standard)-3.

Unit-III   An Introduction of Financial Planning and Forecasting. Break-even Analysis. Sources of Short-term and Long-term Finance. Equity v/s Debt.

Unit-IV   Working Capital Management-Concept and Significance. Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits.
           Management of Cash and Marketable Securities.

Unit-V   Receivables and Inventory Management.
           Elementary Study of Capital Budgeting including Methods of Evaluating Capital Expenditure proposals under uncertainty. Dividend Policy.

Books Recommended :
   1. Financial Management: M.R. Agarwal (English & Hindi Version)
   2. Elements of Financial Management : M.D. Agarwal & N.P. Agarwal (English & Hindi Version)
   3. वित्तीय प्रबंध के मूल तत्व : जाट, गुप्ता, मेन्दीरत्ता, मिश्रा, सैनी

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

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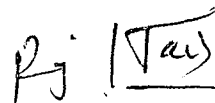# PAPER – IV
Business Budgeting

Time : 3 hours.

Min. Marks : 40

Max. Marks : 100

Unit-I
: Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting. Budget Terminology, Preparation of Budgets. Budget Co-ordination. Essentials of an Effective Budgeting. .

Types of Budgets : Fixed and Flexible Budget, Finance Budget Master Budget, Sales Budget, Production Budget, Cost of Production Budget-Direct Material Budget, Direct Labour Budget and Overhead Budget, Performance Budgeting, Zero Base Budgeting.

Unit-II
: Business Forecasting : Meaning, Theories, Importance and Limitations of Business Forecasting. Techniques and Tools of Business Forecasting. Essentials of Business Forecasting.

Unit-III
: Cash Budgeting : Meaning, Importance and Forms of Cash Budget. Preparation of Cash Budget. Methods of Preparing Cash Budget.

Budgetary Control : Meaning, Characteristics, Objects and Benefits of Budgetary Control; Budgetary Control v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.

Unit-IV
: Product and Production Decision : Meaning, Product, Product Decision areas, use of alternative production facilities, determination of the profitable level of production, Utilization of full production capacity. Starting a new product in place of existing product. Determination of product mix on the basis of key factor.

Unit-V
: Project Planning and Feasibility Study : Types of projects, Analysis of projects, profitability estimates of projects, feasibility-Economic Financial and Technical.

Cost of Capital : Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

Books Recommended:

1. Gupta S.P. : Management Accounting
2. Kulshrestha N.K. : Theory and Practice of Management Accounting.
3. Man Mohan Goyal : Principles of Management Accounting.
4. अग्रवाल, विजय एवं सुरोलिया : व्यवसायिक बजटन (Hindi and English editions)
5. अग्रवाल, एन.आर. : व्यावसायिक बजटन

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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.

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 I. Gupta · **Advanced Accountancy**
2. S.N.Maheshwari : **Advanced Accountancy**
3. Jain, Khandelwai, Pareek, Dave: **Corporate Financial Accounting**
4. Sehgal and Sehgal : **Advanced Accountancy**
5.

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Paper—II
Business Laws

(Subsidiary paper II)

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

Unit-I	The Indian Contract Act, 1872
	Sections 1 to 75
Unit-II	Special Contracts under the Indian Contract Act viz-Indemnity, Guarantee, Bailment, Plearge and Agency.
Unit-III	The Consumer Protection Act, 1986.
Unit-IV	The Indian Partnership Act, 1932.
Unit-V	The sale of Goods Act, 1930.

Books Recommended:

1. M.C. Shukla : A manual of Mercantile Law
2. N.D. Kapoor : Elements of Mercantile Law
3. Daver : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. आर.सी. अग्रवाल: व्यापारिक एवं औद्योगिक सन्नियम
6. मनमोहन प्रसादः व्यापारिक सन्नियम
7. डॉ. आर.एल. नौलखा : व्यापारिक सन्नियम
8. मायुर एवं सक्सेना : व्यापारिक सन्नियम
9. शर्मा, खण्डेलवाल, गोयल एवं कोठारीः व्यापारिक एवं औद्योगिक सन्नियम
10. जे.पी.सिंघल : वाणिज्यिक एवं औद्योगिक विधि
11. कोठारी, पितलिया, लड्ढा : व्यावसायिक सन्नियम
12. Pitaliya, Sharma : Mercentile Law

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