UNIVERSITY OF RAJASTHAN
JAIPUR

SYLLABUS

B.Com.(Hons.) Part – I

Examination - 2020

Dy. Registrar
(Academic)
University of Rajasthan
JAIPUR
B.COM (HONS.) Part – I

Examination 2020

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

1. Accountancy & Business Statistic
   Honours Subjects
   Paper-I Corporate and Financial Accounting 3 hrs. 100 40
   Paper- II Business Statistics 3 hrs. 100 40
   Paper III Advanced Accountancy 3 hrs. 100 40
   Paper-IV Advanced Business Statistics and Mathematics 3 hrs. 100 40

   Subsidiary Subject
   Paper-I Business Statistics 3 hrs. 100 40
   Paper-II Business Economics 3 hrs. 100 40
### Business Administration

<table>
<thead>
<tr>
<th>Honours Subjects</th>
<th>hrs.</th>
<th>100</th>
<th>40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper I Business Laws</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper II Business Organization</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper III Labour Policy and Labour Relations</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper IV Business Environment</td>
<td>3</td>
<td>100</td>
<td>40</td>
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### Subsidiary Subjects

<table>
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<th>100</th>
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<tr>
<td>Paper I Corporate and Financial Accounting</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>Paper II Business Economics</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
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### Economic Administration & Financial Management

<table>
<thead>
<tr>
<th>Honours Subjects</th>
<th>hrs.</th>
<th>100</th>
<th>40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper -I Business Economics</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – II Indian Banking and Financial System</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – III Elements of Financial Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper – IV Business Budgeting</td>
<td>3</td>
<td>100</td>
<td>40</td>
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### Subsidiary Papers

<table>
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<tr>
<td>Paper ECorporate and Financial Accounting</td>
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<td>100</td>
<td>36</td>
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<tr>
<td>Paper – II Business Laws</td>
<td>3</td>
<td>100</td>
<td>36</td>
</tr>
</tbody>
</table>
नोट: 36 से कम अंक लाने पर छात्रों को उत्तर 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. व्यक्तिक खण्ड। साहित्य खण्ड में दो भाग होंगे - गद्य भाग एवं पद्य भाग। प्रत्येक खण्ड के लिए 50 अंक निर्धारित हैं।

50 अंक

क) दो व्याख्या पद्धत 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 पद्धत 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 भाग

1. कहानी - प्रेमचंद - बड़े भाई साहब
2. संस्कृति - कहाँकहाँलिखी प्रमाण - व्याख्यात्मक के ज्ञात के उन लहरों में
3. रेखाचित्र - साहित्य बनीपुरी - रचना
4. विज्ञान - गुणाकार युग - तैन विभिन्न संस्करण यह
5. निर्देश - अगरसह नाहदा - राजस्थान की संस्कृतिक धरोहर
6. आयु - शाही जोशी - जीवन पर सामाजिक लिङ्गिक
7. पर्यावरण - अनुगमन मिश्र - आंज भी चरे हैं तालाब

पद्य भाग: (कबीर ग्रंथवली से सं. - स्थायीअंग संदर्भ दिया -

1. कबीर - साखी सं - गुरुदेव को अंग - 7,12,26,30
2. सूरदास सूरदास संरक्षक - सं. मो. बीरेंद्र वर्गी
3. तुलसीदास - सं - विनय भक्ति पद सं. - 21,33
4. बोध - संदर्भ संस्कृतिक - मो. संदर्भ संस्कृतिक - 1,3,4,5,10
5. रामालाल (देवी दादाजी) - रामालाल - 87,88,90,156,158
6. मैथिलिक - गुप्त - मनुष्यता, हम राज्य लिए मरते हैं (संस्कृत के नवम संदर्भ)
7. सुखिनान्दन - संदर्भ संस्कृतिक - 186,191,211,212,214,218,219,220,223,224
8. नैना - गोपाल दिनांका - वह तौड़ी परंपरा - हिन्दीशिया
9. स्वयंसाहित्य - संनासिंह अंग - नानाही

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शब्द - 'ख'

आकर्ण/ व्यावहारिक हिंदी खण्ड

1. निबंध लेखन
2. कायालयी लेख
3. संक्षेपण
4. पल्लवन
5. शब्द निर्माण प्रविधि
6. शब्द शुद्धि एवं वाक्य शुद्धि
7. मुहरवर्ते एवं लोकोक्ति
8. पारिमाणिक शब्दावली
9. शब्द के प्रकार

शब्द सीमा 300 शब्द
शासकीय - अद्वैशासकीय पत्र, कार्यलय ज्ञापन, विज्ञापन एवं
कार्यलय आदेश, अधिसूचना, पृष्ठांकन 4 x 2 =

उपसर्ग, प्रत्यय, संधि, समास
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक
5 अंक

50 अंक
8 अंक
8 अंक
4 अंक
4 अंक

नाम

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2. GENERAL ENGLISH

B.Com. Part-I 2020

Duration: 3 hrs. Max. Marks: 100

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 (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.

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

The candidates will be required to answer 5 questions from an unseen passage.

One vocabulary question of 10 words from the given passage.

Unit D: Compositional Skills

(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
3. COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

B.Com. Part-I 2020

Hons

Scheme of examination
Time
3 hrs
Min Marks
36
Max. Marks
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, 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

Definition

- Causes, effects and control measures of:
  a) Air Pollution
  b) Water Pollution
  c) Soil Pollution
  d) Marine Pollution
  e) Noise Pollution
  f) Thermal Pollution
  g) Nuclear Hazards
- Solid waste management” Causes, effects and control measures of urban and industrial wastes
- Role of an individual in prevention of pollution
• Pollution case studies
• Disaster management: floods earthquake, cyclone and landslides

Unit 6: Social issues, Environment, Laws and Sustainability

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

Unit 7: Human Population and the Environment

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

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 1/2 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, Windows NT. Programming Languages Low level and high
level Languages, generation of languages, 3 GL and 4 GL Languages. Graphic
User Interfaces.

Unit – II

Word Processing Tool: Introduction, Creating, Saving, Copy, Move and Delete,
Checking Spelling and Grammar. Page Layout, Interface, Toolbars, ruler, menus,
Keyboard shortcuts, 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 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 special like spell check and auto correct setup the page.
Unit - IV


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, File 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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Accountancy & Business Statistics
B.Com. (Hons. Course)

B.Com. (Part-I)-2020 Examinations - 2020

Paper I CORPORATE AND FINANCIAL ACCOUNTING
Paper II BUSINESS STATISTICS
Paper III ADVANCED ACCOUNTANCY
Paper IV ADVANCED BUSINESS STATISTICS AND MATHEMATICS

Paper II BUSINESS LAW (Subsidiary paper of Bus. Adm.)

Paper III BUSINESS ECONOMICS (Subsidiary paper of BAFM)

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

PAPER-I

Corporate and Financial Accounting

TIME: 3 hour

Min. Marks 40

Max. Marks 100

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or)

Unit-I

Accounting principles, Conventions and Concept, General Introduction of Indian Accounting Standards AS-1 And AS-9 Issue of Shares Issue of Right Shares, Buy back of Shares ESOS in the present scenario. Redemption of Preference Shares.

Unit-II

Issue and Redemption of Debentures, Underwriting of Shares & Debentures. Acquisition of Business, Pre- and Post Incorporation Profit.

Unit-III

Final Accounts of Companies including Managerial Remuneration. Disposal of Profits and Issue of Bonus Shares.

Unit-IV

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

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.

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Books Recommended:
2. SP Gupta. Business Statistics
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  
4 Sehgal and Sehgal; Advanced Accounting Vol.II  

[Signature]  
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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 Nagari: Business Statistics
4) S.P. Gupta - Statistical Methods
5) Sancheti & Kapoor - Statistical Methods

[Signature]
Paper - E
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, Pledge 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. Davel : Mercantile Law
4. S.N. Mishra : Labour and Industrial Law
5. अर.सी. अग्रवाल : व्यापारिक एवं आयोगिक संविधान
6. अजयलोहक प्रसाद : व्यापारिक संविधान
7. डॉ. आर.एल. जोशी : व्यापारिक संविधान
8. माधुर एवं समस्तिया : व्यापारिक संविधान
9. शमीन, अमित एवं कैदी : व्यापारिक एवं आयोगिक संविधान
10. दी.म.सिंह : वाणिज्यिक एवं आयोगिक विधि
11. कौशली, पितलिया, लक्ष : वाणिज्यिक संविधान
12. Pitaliya, Sharma : Mercantile Law

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B.Com. Part I (Hons. Course)  $	ext{A}_1 	ext{B}_2 	ext{C}_3 	ext{D}_4$


taper: 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, 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


Books Recommended:

4. B.P. Gupta : Vyavasayik Arthashastra (Hindi), Malik and Company, Jaipur.
6. C.M. Chaudhary : Business Economics

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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. आरसी अग्नि: व्यापारिक एव औद्योगिक सनियम (मे. कॉलेज बुक ब्रूज़र, जयपुर)
6. नमोकुल कृषि: व्यापारिक सनियम
7. डी सी मुख्य एल नोलका: व्यापारिक सनियम (रेसल बुक डिग्री, जयपुर)

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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.

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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 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-1

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 Maheshwar: 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.

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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
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 Dee: Business Economics, Ramesh Book Depot, Jaipur

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Jaipur
PAPER – II
Indian Banking and Financial System

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

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

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

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


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

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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. बित्तीय प्रबंध के गूढ तत्त्व : जादु, गुप्ता, मेन्दीरत्न, भिश्म, 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.

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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 v/s Standard Costing- Sales Variances, Material Variances, Labour Variances.

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


Books Recommended:
1. Gupta S.P.: Management Accounting
4. अग्रवाल, विजय एवं सुरेशिया: व्यवसायिक व्यापार (Hindi and English editions)
5. अग्रवाल, एम.आर.: व्यवसायिक रणनीति

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

Subsidiary- Paper-I

Corporate and Financial Accounting

TIME: 3 hour

Min. Marks 36

Max. Marks-100

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Unit-I

Accounting principles, Conventions and Concept, General Introduction of Indian Accounting Standards AS-I 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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2. S.N.Maheshwari: Advanced Accountancy
3. Jain, Khandelwai, Pareek, Dave: Corporate Financial Accounting
4. Sehgal and Sehgal: Advanced Accountancy
5.
Paper II
Business Laws

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

Unit-I The Indian Contract Act, 1872
Sections 1 to 75

Unit-II Special Contracts under the Indian Contract Act viz-Indemnity,
Guarantee, Bailment, Pledge and Agency.


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3. Daver: Mercantile Law
4. S.N. Mishra: Labour and Industrial Law
5. आर.सी. अमीराल: व्यापारिक एवं आधोनिक सलिलम
6. मद्दोहन प्रसाद: व्यापारिक सलिलम
7. डॉ. आर.एल. जीलमा: व्यापारिक सलिलम
8. नाभुर एवं सक्षेप: व्यापारिक सलिलम
9. शार्मा, दण्डेलमाल, मोदल एवं केदरली व्यापारिक एवं आधोनिक सलिलम
10. जे.पी.सिंघल: वाणिज्यिक एवं आधोनिक विधि
11. कोटवी, पितलिया, लाहि: व्यापारिक सलिलम
12. Pitaliya, Sharma: Mercantile Law

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