B.COM (HONS.) PART -1
Examination – 20..18

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% mark in the Honours subject passing separately in the practicals, wherever prescribed, shall be necessary.

Successful candidates will be classified as under.

Ist Division 60%	Of the aggregate marks prescribed in Honours and subsidiary subject of Part-1, Part-II and Part –III examinations taken together

All the rest will be declared to have passed Examination. No. Division shall be a vared 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 questions 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 Accounting	3hrs	100	40. Class Course
Paper- II Business statistics	3hrs	100	40. C(Syllabus)
Paper- III Advanced Accountancy	3hrs	100	40. Class course Syllabus
Paper- IV Advanced Business Statistics And Mathematics	3hrs	100	40.

Subsidiary Subject

Paper – V Business Law	3hrs	100	36 (Class Course Syllabus)
Paper- VI Business Economics	3 hrs	100	36 (Class Course '')

B.Com. Part II (Hons.)

ABST. Paper I
Corporate Accounting

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

General Introduction of Indian Accounting Standards General Introduction to I.F.R.S. issue of shares, issue of debenture.

Unit – II

Redemption of Debentures, Redemption of Preference shares.

Unit – III

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

Unit – IV

Final Accounts of Companies, including Managerial Remuneration, Internal Reconstruction (without scheme)

Unit – V

Accounting with Tally: Introduction, Getting Functional with Tally, Company Creation, Company Features and Configurations. Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers.

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

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B.Com. Part I (Hons.)

A.B.ST. Paper II

Business Statistics

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

Introduction of Statistics: Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data.

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. Interpretation of data analysis.

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 Skewess.

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.
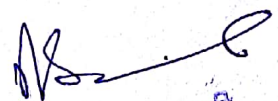
Unit – V

Index Numbers: meaning and Uses, Simple an Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction on Index Numbers. Fisher Ideal Index Number, Base Shifting, Splicing and Deflating.

Interpolation: Binomial, Newtons Advancing Differences Method and Lagrange's Method.

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

Books Recommended:

1. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. K.N. Nagar: Elements of Statistics (Hindi & English)
4. Owal, Mendiratta, Pathak, Gupta. (Hindi & English)

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B.COM Part 1 (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
Insurance Claims (Loss of Stock, Loss of profit)

Unit- III

Sectional and self balancing ledges
Valuation of inventory (As-2)

Unit- IV

Amalgamation of Companies (excluding inter- Company holding)
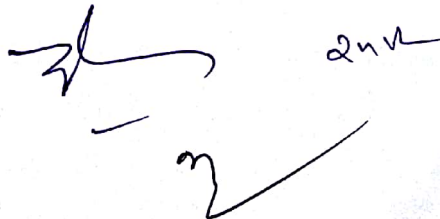
Unit- V

Liquidation of Companies : Procedure, Contributories Statement of Affairs , Deficiency Account, Liquidator and Receivers Final Statement of Account

Double Account System (excluding accounts of Electricity Supply Companies)

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

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

B.COM Part 1 (HONS. COURSE)

Paper IV

Advanced business statistic 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 Distributions (Only Theoretical knowledge is required)

Unit- II

Associations of attributes .

Unit- III

Statistical Quality Control : Introduction, Process Control and product Control, Control Charts for variables and Attributes , Vital & Health Statistics (Death, Birth, Fertility and Reproduction Rates.)

Unit- IV

Permutations & Combinations. Elementary Problems Based on permutations and combinations , Theory of probability additive, multiplicative rules bernoulie's theorem .
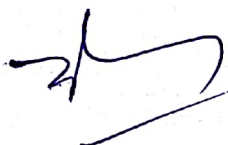
Unit- V

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 , 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 nave more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Books Recommeded :
1. Sharma, Jain Parook : Advanced Business Statistics
2. Mathur, Khandelwal, Gupta : Business Statistics
3. Kailash Nath Nagar : Business Statistics
4. S.P. Gupta- Statistical Methods
5. Sancheti & Kapoor – Statistical Methods

B.Com. Part I (Hons. Course)

Paper V

Business Law

(Subsidiary paper of Bus. Adorn.)

Time : 3 hours.

Min. Marks 36

Max. Marks. 100

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

Unit I

The Indian Contract Act, 1872: Section 1 to 75

Unit II

The Indian Contract Act 1872: Special Contracts- indemnity, Guarantee, Bailment, Pledge, Agency.

Unit III

The Sale of Goods Act, 1930

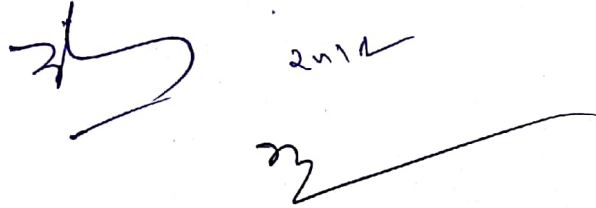## Unit IV

The Indian partnership Act, 1932

Unit V

The Limited Liability Partnership Act, 2008

The consumer Protection Act, 1986.

Books Recommended:
1. Elements of Mercantile Law: N.D.Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law: P.C. Thislan, Tata McGraw-Hill Publishing Company, New Delhi.
3. Business Law: R.L.Nolakha (Hindl+Engllsh), R.B.D., Jaipur
4. Mercantile Law; J.P. Singlial (Hindi), Aimera Book Company, Jaipur.

B.Com Part- I (Hons.)

Paper II - Business Economics

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

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

Unit –I

Introduction to Business Economics : Definition, Meaning, Nature and scope of Business Economics, Business Economics and Economic Theory, Business Economics and Decision Sciences- The Nature & Process of Business Decision Making, Micro & Macro Economics. Meaning and Definition, Difference between Micro & Macro Economics. Role of Micro & Macro Economics in formulation of business decisions.

Unit –II

Consumer Behaviour : Cardinal Utility Analysis- Critical evaluation of Marshall's Cardinal Utility Analysis- Concept of Demand, Law of Demand & Elasticity of Demand, 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, laws of variable proportions, iso-quant 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.
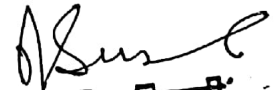
Unit –IV

Market Analysis- Price and output determination under perfect competition, monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly, Non-Price Competition.

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Unit –V

Factor Pricing: Determination of Rent, Wages, Interest and Profit. Marginal Productivity theory of Distribution. National Income: Meaning and Definition, Concept, Measurement Relationship between National income Economic welfare.

Books Recommended:

1. व्यावसायिक अर्थशास्त्र : सारस्वत, शर्मा, जाट, लोढ़ा एवं पीतलिया, अजमेरा बुक कम्पनी जयपुर।
2. D.M. Mithani : Fundamentals of business and managerial economics, Himalaya publishing House.
3. Mote and Paul and Gupta : Managerial Economics, TATA McGraw Hill, New Delhi.
4. Ahuja H.L. : Managerial Economics, S. Chand & Company Ltd. New Delhi.
5. N.D. Mathur : Business Economics, Shivam Book House (P) Limited Jaipur.
6. B.P. Gupta : Vyavsayik Arthashastra (Hindi), Malik and Company, Jaipur.
7. Agarwal and Agarwal : Vyavsayik Arthstastra, (Hindi) Ramesh Book Depot. Jaipur
8. C.M. Chaudhary : 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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