

B Com. Hons. Part – I A.B.S.T.

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% in the Honours subjects. Passing separately in the practicals wherever prescribed, shall be necessary, successful candidate will be classified as under:

First Division 60% of the aggregate marks prescribed in honours

Second Division 50% and Subsidiary subjects at Pt. I, Pt. II and Pt. III examination taken together.

All the rest will be declared to have passed the examination. No division shall be awarded at the Honours Pt. I and Pt. II examination.

The candidate will have to clear the combined paper of English Hindi and Book-Keeping and Accountancy in three chances. The marks of combined paper and Book Keeping shall be counted towards award to Division.

DISTRIBUTION OF MARKS

S. No.	Name of the Subjects/Papers	No. of Papers	Duration	Max. Marks	Min Pass Marks
B.Com. Hounours Pt. I					
1.	General Hindi or General English or Ele. Hindi (in lieu of General Hindi) or History of Indian Civilization (In Lieu of General Hindi)		3Hrs.	100	36
2.	Elementary Computer Applications	Theory	3Hrs.	100	36
3.	Environmental Studies	Theory	3Hrs.	100	36
Honours Subject (ABST)					
	Paper-I Business Statistics		3Hrs.	100	40
	Paper-II Cost Accounting		3Hrs.	100	40
	Paper-III Corporate Accounting		3Hrs.	100	40
	Paper-IV Financial Accounting		3Hrs.	100	40
Subsidiary Subjects					
	Bus. Adm. Paper-I Business Law		3Hrs.	100	36
	E.A.F.M. Paper -II Business Economics		3Hrs.	100	36

FINANCIAL ACCOUNTING

(for non commerce students only)

Scheme :

3 Hrs. Duration

Min Pass Marks-40

Max. Marks 100

- Note :
1. To impart basic accounting knowledge as applicable to business.
 2. The paper will have at least 60% weightage (Markwise) on practical problems.
 3. Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

Unit – I

Meaning and scope of accounting : need, development and definition of accounting; book keeping and accounting; persons interested in accounting disclosures; branches of accounting; objectives of accounting.

Accounting Principles : international accounting standards (only outlines); accounting standards in India.

Accounting Transactions; Accounting cycle; journal; rules of debit and credit; compound journal entry; sub division of journal.

Opening entry; relationship between journal and ledger, rules regarding posting.

Unit – II

Subsidiary books; trial balance; capital and revenue : classification of income; classification of expenditure; classification of receipts.

Final accounts ; manufacturing account; trading account; profit and loss account; balance sheet; adjustment entries.

Rectification of errors ; classification of errors; locations of errors; suspense account; effect on profit.

Unit – III

Depreciation provisions and reserves : concept of depreciation; causes of depreciation; depreciation, depletion, amortization and dilapidation; depreciation accounting; methods of recording depreciation, methods for providing depreciation; depreciation of different assets; depreciation or replacement cost; depreciation policy; as per accounting standard 6; depreciation accounting; provisions and reserves.

Self balancing system; Bills of exchange (excluding accommodation bill), Bank reconciliation statement.

Books Recommended :

1. Anthony. R. N. and Reece, J. S.; Accounting principles; Richard Irwin Inc.
2. Gupta, R.L. and Radhaswami, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish and-Sehgal Ashok, Financial accounting; Mayur Paper Back, Noida.
4. Shukla, M.C., Grewal T.S., and Gupta, S.C. : Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N., Agarwala K.N. : Higher Sciences of Accountancy : Kitab Mahal, Allahabad.

HONOURS SUBJECTS :

Paper – I : Business Statistics

Scheme :

3 Hrs. Duration

Min Pass Marks-40

Max. Marks 100

Note :

1. It enable the students of gain understanding of statistical techniques as are applicable to business.
2. The paper will have at least 60% weightage (Markwise) on practical problem.
3. Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from ai! Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

Unit – I

Introduction: Statistics as a subject; types of data; analysis of univariate data construction of frequency distribution: Measurement of central tendency. Dispersion - and their measures; Partition values; Skewness and measures.

Unit – II

Analysis of Bivariata Data: Linear regression and correlation.

Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); test of adequacy; chain-base index number; base shifting, splicing and deflating; problems in constructing index numbers; consumer price index.

Unit – III

Analysis of time series : cause of variations in time series data; components of a time series; decomposition - additive and multiplicative models; determination of trend - moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal indices by simple averages, seasonal verification through moving average method ratio-to-moving average and link relative methods.

Elementary theory of probability: probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation extrapolation. Lagrange's, Newton Advancing difference Method, Binomial Method only.

Books Recommended :

1. Hooda, R.P.: Statistics for business and economics; Macmilan, New Delhi.
2. Ya-Lun Chou : Statistical analysis with business and economic applications Holt, Rinehart & Winster, New York.
3. Lewin and Rubin: Statistics for management; Prentice-Hall of India, New Delhi.
4. Hoel & Jessen : Basic statistics for business and economics; John Wiley and Sons, New York.
5. Ranga, Gupta, Goyal, Bharnagar, Soni; Statistical Methods; Ajmera Book Co., Jaipur. (Hindi & English Ed.)
6. Yadav, Jain & Mittal; Business Statistics; Malik & co. , Jaipur (Hindi & English Ed.)
7. Oswal, Agrawal, Shingvi, Paldecha, Agrawal-Statistics – (Hindi & English), Ramesh Books Depot, Jaipur.

Paper – II : Cost Accounting

Scheme :

3 Hrs. Duration

Min Pass Marks-40

Max. Marks 100

Note:

1. This course enable the students to develop awareness about Cost Accounting.
2. The paper will have at least 60% weightage (Markwise) on practical problems.
3. Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from ai! Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

Unit – I

Introduction : Nature and scope of cost accounting; cost concepts and classification, methods and techniques; installation of costing system; concept of cost audit.

Accounting for material : material control; concept and techniques; pricing of material issues, treatment of material losses.

Accounting for labour; Labour Cost control procedure; labour turnover, idle time and overtime; methods of wage payment-time and piece rates; incentive schemes.

Unit – II

Accounting for overheads; Classification and departmentalization; absorption of overheads; determination of overhead rates; under and over absorption and its treatment

Cost ascertainment: Unit costing; job, batch and contract costing.

Unit – III

Operating-costing: Process costing -including inter-process profits and joint and by products.

Cost Records : integral and non-integral system; reconciliation of cost and financial accounts.

Books Recommended :

1. Arora M.N.: Cost accounting- Principles and practice; Vikas, New Delhi
2. Jain S.P. and Narang K.L.; Cost Accounting; Kalyani, New Delhi.
3. Horgren, Charles, Foster and Datar : Cost Accounting - A Managerial Emphasis; prentice-Hall of India, New Delhi.
4. Tulsian P.C.; Practical costing; Vikas New Delhi.
5. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting Sultan and: New Delhi. .
6. Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, Cost Accounting Ajmera Books Co., Jaipur.
7. Surolia, Agarwal, Sharma- Cost Accountitng, Shivam Books Depot.
8. Oswal, Maheshwari, Sharma, Mantri-Cost Accounting, Ramesh Books Depot, Jaipur

Paper -III : Corporate Accounting

Scheme :

3 Hrs. Duration

Min Pass Marks-40

Max. Marks 100

Objective : This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

- Note :
1. To impart basic accounting knowledge as applicable to business.
 2. The paper will have at least 60% weightage (Marks wise) on practical problems.
 3. Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

Unit -I

Advance study of Issue, forfeiture and re-issue of shares, redemption of preference shares, Issue and redemption of debentures. Purchases of Business, profit prior to incorporation, Underwriting.

Unit - II

Final accounts, Including computation of managerial remuneration and disposal of profit. Valuation of goodwill and shares.

Unit - III

Accounting for amalgamation of companies as per Indian Accounting Standard 14, accounting for internal reconstruction including inter-company holding and reconstruction schemes.

Accounts of holding and subsidiary companies in India, Consolidated Balance Sheet and Profit & Loss Account.

Suggested Reading:

1. Gupta R.L., Radhaswamy M.: Company Accounts, Sultan chand and Sons., New Delhi.
2. Maheshwari S.N.: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sahagal Ashok: Financial Accounting, Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal R.S. and Gupta S.C., Advanced Accounts. Sultan Chand & Co., New Delhi
5. Accounting for PE II - PC. Tulsian South, Western Publishing Co., Cincinnati, Ohio.
6. S.N. Maheshwari, S.K. Maheshwari, Advanced accountancy volume II Vikas Publication House, new Delhi.
7. Jain, Khandelwal & Pareekh, Company Accounts. Ajmera Book Co., Jaipur
8. Agarwal, Shah, Sharma, Agarwal, Agarwal, (Hindi & English) Corporate Accounting. RBD Jaipur

Paper -IV : Financial Accounting

Scheme :

3 Hrs. Duration

Min Pass Marks-40

Max. Marks 100

- Note :
1. To impart basic accounting knowledge as applicable to business.
 2. The paper will have at least 60% weightage (Marks wise) on practical problems.
 3. Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

UNIT-I

Department and Branch Accounts (including foreign branches)

Indian Accounting Standards 1 to 10

Investment Accounts

Lease Accounting

UNIT-II

Package & Containers Accounts

Purchases of business and profit prior to incorporation, under writing

Voyage Accounts, Inventory Valuation.

Indian Accounting Standards 11 to 20.

Value added statement, Economic Value added, Market Value added.

UNIT-III

Final Accounts of companies, Disposal of profits, including capitalisation of profit and managerial Remuneration.

Insurance Claims.

Hotel Accounting and Agricultural farm Accounting.

Indian Accounting Standards 21 to 30.

Books Recommended:

1. Gupta K.L. and Radheswamy M.-Advanced Accountancy (Sultan Chand & Sons New Delhi)
2. Shukla M.C. and Grewal T.S.-Advanced Accountancy (S. Chand & sons. New Delhi)
3. Agrawal B.D.-Company accounts (Pitamber Publishing House Delhi)
4. Agrawal, Shah, Sharma, Agrawal, Agrawal: Corporate Accounting (RBD)(Hindi)
5. Chakraborty H.-Advanced Accountancy (Oxford University press, New Delhi)
6. जैन, खण्डेलवाल, पारीख : वित्तीय लेखांकन: अजमेरा बुक कम्पनी, जयपुर।

SUBSIDIARY SUBJECTS :

BUSINESS ADMINISTRATION

PAPER I – BUSINESS LAWS

Scheme :

3 Hrs. Duration

Max. Marks 100

Note : Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from all Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

UNIT-I

The Indian Contract Act, 1872 (Section 1 to 75)

The Indian Contract Act, 1872 (Section 124 to 238)

UNIT-II

Sale of Goods Act, 1930.

Consumer Protection Act, 1986.

UNIT-III

Negotiable Instrument Act, 1881.

Partnership Act, 1932.

Books Recommended :

1. Shukla & Narayan : Vyaparik Sanniyam
2. Mathur & Saxena : Vyaparik Sanniyam
3. Sudha G.S. : Vyaparik Sanniyam
4. शर्मा, जैन व्यावसायिक सन्नियम (अल्का पब्लिकेशन्स, अजमेर)
5. Shukla M.C. : Mercantile Law
6. N.D. Kapoor : Mercantile Law
7. व्यापारिक सन्नियम – डॉ. आर.एल.नोलखा
8. व्यापारिक सन्नियम – अग्रवाल, कोठारी, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर्स, आगरा)

EAFM PAPER II – BUSINES ECONOMICS

Scheme :

3 Hrs. Duration

Max. Marks 100

Note : Question Paper will be divided into 3 Parts.

Part A : This part contain 10 Questions from all Three Units of 3 Marks each, All Questions are compulsory. Answer limit maximum 50 Words Per Question. Minimum 3 questions from each unit.

Part B : This part contain 05 Questions from ai! Three Units of 5 Marks each. All Questions are compulsory. Answer limit maximum 100 Words Per Question. Minimum 01 question from each unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit With Internal Choice in each Question, Having 15 Marks each. Answer limit maximum 400 Words Per Question.

UNIT-I

Introduction : Definition of Business Economics Role in business decisions meaning of wealth welfare, scarcity and growth definitions, economic law, static & Dynamic, micro and macro. Consumption and demand analysis: Utility analysis. Law of diminishing marginal utility law of sustentation consumer's surplus consumers demand, elasticity of demand and its measurement.

UNIT-II

Indifference curves, consumers equilibrium, fore-casting purpose and methods. Production and Supply: factors of productions land, its characteristics, labour theories of population, division and efficiency of labour, capitalist characteristics and formation. Organization and enterprise. Laws of return, law of supply, economics of scale - internal and external.

UNIT-III

Cost analysis : cost concepts and classification, cost output relationship determination of cost and its importance in decision making.

Price Determination : Market Definition and Classification, Determination, price and output Determination under perfect and imperfect competition, monopoly, discriminative monopoly and oligopoly (brief).

Income Distribution : Marginal Productivity theory : Theories of rent, wages, interest and profit, National income, definition, measurement, Distribution and Economic Welfare.

Books Recommended :

1. Seth M.L. : Principles of Economics.
2. Mithani D.M. : Principles of Economics (English)
3. Samuelson : Economics.
4. Anupam Agarwal : Economic Analysis.
5. Agarwal M.D. : Economics.
6. त्रिवेदी शर्मा, व्यावसायिक अर्थशास्त्र, अल्का पब्लिकेशन्स, अजमेर।
7. Stamier and Hague : Economics.
8. Jain K.P. : Principles of Economics.
9. Lalwani & Mehta : Business Economics.