

B.Com. (Hons.) Exam. 2013

Scheme of the Course

Admission Guideline: Only those candidates who secured 50 percent marks as aggregate in qualifying examination will be eligible for seeking admission in the course of study. However, for determining merit for the admission, rules of the Government of Rajasthan will be followed.

The course of study for the examination shall extend over a period of three years as an integrated course. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers. For each paper there will be two components:

- (i) Practical – Home assignment 10 marks and viva voce 10 marks (to be evaluated and conducted by external evaluator along with internal examiner. The external examiner will be appointed by the university.).
- (ii) Theory – (It will be conducted on annual basis and will be of 80 marks). An examinee is expected to avail passing marks i.e. 40 percent separately in practical as well as theory examinations. The subjects and papers for the examination are given as under:

Accountancy & Business Statistics

Paper I: Corporate Accounting

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words.

Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted.

Total marks : 30

Unit I

Procedure of issue of shares and debentures and role of SEBI. Forfeiture and Reissue of shares. Redemption of Preference Shares and Buy back of shares.

Unit II

Purchase of business. Treatment of profits prior and post incorporation. Underwriting of shares and debentures. Disposal of profits (Including managerial remuneration and issue of bonus shares.)

Unit III

Valuation of Goodwill and Valuation of Shares.

Unit IV

Internal Reconstruction (Including scheme of reconstruction). Accounting for Merger and Amalgamation of companies as per Indian accounting standard 14 (Excluding inter company holding).

Unit V

Liquidation of companies. Double account system (Excluding Electricity Supply Companies)

Suggested Readings:

1. Gupta R.L. and Radhaswamy, M: Financial accounting: S. Chand & Co. New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C.: Advanced accounts S. Chand & Co. New Delhi.
3. Dr. SN Maheshwari, S.K. Maheshwari: Corporate Accounting (Vikas publishing House Pvt. Ltd., New Delhi).
4. Jain, Khandelwal, Pareek: Advanced Accountancy.
5. Punjabi, Goyal, Jain and Gupta: corporate Accounting, Ramesh Book Depot, Jaipur.

Paper – II: Advanced Business Statistics

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit I

Meaning and definition of statistics, functions, importance, limitations and distrust of statistics. Census and sample, methods of sampling, classification & Tabulation of data. Diagrammatic presentation of data. Graphic presentation of data. Methods of collections of primary and secondary data, schedule and questionnaire. Concept of Central Tendency, Meaning and definition, determination of statistical averages.

Unit II

Measures of Dispersion and skewness : Meaning and definition of dispersion Objectives and importance of measuring dispersion, absolute and relative measures of dispersion, essential characteristics for an ideal measure of dispersion, Methods of measuring dispersion, Lorenz curve. Skewness. Difference between dispersion and skewness. Moments and kurtosis.

Unit III

Co-relation and Regression:- Meaning and definition of correlation, Types of correlation, Methods of determining correlation, Measures of correlation in time series, Lag and lead correlation Regression analysis: Concept and meaning, utility, types, difference between correlation and regression. Linear correlation and regression analysis, methods of regression lines, conceptual framework and their application in business.

Unit IV

Index number: Concept, Definition, Characteristics, importance, utility, limitations, construction of Index Number : Fixed base method, Chain base method, Construction of simple index number, base conversion, Construction of Weighted Index Number, Fishers ideal index number, consumer price index number, trust of adequacy of index numbers, formula viz Time reversal test, Factor Reversal test, Circular test. Base shifting, Deflating of index numbers, Splicing.

Analysis of time series: Meaning and Definition of Time Series, Components of time series, measurements of secular trend, least square method, measurement of seasonal variations.

Unit V

Business Forecasting: Meaning and definition, importance, Limitations and types of business forecasting techniques. Theories of business forecasting. Methods of forecasting. Probability (Including Permutations and combination): Meaning, importance, uses, Approaches or types of probability. Permutations, combination, Probability theory and theorems, conditional probability, Bernoulli's theorem. Bay's theorem (Inverse probability) Mathematical Expectation. Theoretical Frequency Distribution: Meaning, Types of Theoretical Frequency Distribution.

Suggested Readings:

1. Hooda R.P. :Statistics for Bussiness and economics,Macmillan,New Delhi
2. Lewen and Robin: Statistics for management:Prentice Hall of India,New Delhi.
3. J.S.Chandan,Bussiness Statistics Vikas Publishing House,New delhi
4. Nagar,K.N. : Statistics (Minakshi Prakashan,Merath)
5. Yadav,Jain,Mittal :(Statistics Methods)
6. Goyal KC,Gupta BL,Ranga R.K. :(Statistics Methods)
7. Sharma,Pareek,Jain: (Statistics Methods)
8. Oswal,Agrawal,Goyal,Jain,Gupta (Bussiness statistics ,Ramesh Book depot,Jaipur

B.COM. (HONS.) Pt-I - 2013

Economic Administration & Financial Management Paper I- BUSINESS ECONOMICS

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit- I

Introduction:

Meaning, Nature and scope of Business Economics: Role of business economics in formulation of business policies, static and dynamic economics. Micro & Macro Economics, Economic laws, Inductive and Deductive methods of Economic Enquiry, Economic Models. Basic Problems of an economy.

Unit- II

Consumer behaviour and Demand Analysis:

Utility: meaning and types. Measurement of utility: cardinal and ordinal approach, Law of diminishing marginal utility, law of substitution , consumers surplus, Concept of demand, law of demand and elasticity of demand, importance of elasticity of demand in business decisions, forecasting of demand.

Indifference Curve Analysis: Properties, consumer's equilibrium, price effect, income effect and substitution effect. Derivation of demand curve.

Unit- III

Production and Cost analysis:

Production function-short term and long term production function, Laws of returns and returns to scale, Isoquants, optimum factor combination, Economic region of production.

Cost of production: different cost concepts, determination of cost, cost output relationship, short term and long term analysis. Revenue analysis.

Supply: Law of supply and elasticity of supply.

Unit- IV

Market structure and Commodity pricing:

Market – meaning and factors influencing the market, classification of market structure. General theory of value, time element in price determination.

Price and output determination under perfect competition, monopoly and imperfect competition. Monopolistic competition and oligopoly. Price and output determination of multi-markets.

Unit- V

Factor Pricing:

Marginal Productivity theory and modern theory of distribution.

Theories of rent, Wages, interest and profit. Profit policy and planning including different approaches of profit. National income analysis.

Paper II- BANKING AND FINANCE

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words. Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted. Total marks : 30

Unit- I

Bank and banking:

Definition and functions of bank, types of banks, distinction between commercial and development banks, characteristics of universal bank, E-Banking.

Alternative organizational structure of banks. Forms of banks-unit banking, branch banking, group banking, satellite and affiliate banking and corresponding banking, organizational structure of banks and their relative advantages and disadvantages.

Role of banks in a globalized economy, credit creation by commercial banks, limitations of credit creation process, role of central bank in credit creation.

Unit-II

Central Banking:

Meaning, Function of central bank- Traditional and promotional functions, instruments of credit control and their efficacy, Efficacy of central bank in economic stability and monetary management of the country, changing role of central bank in present times.

Unit- III

Principles of Bank Lending:

Principles of lending, financial analysis techniques for bank lending, the problem of NPA's and recovery management.

Merchant Banking- concept, functions and role.

Non banking financial institutions: concept and role, sources of finance and functions of NBFC's.

Unit- IV

Financial system:

Meaning, structure and functions of financial system, Financial institutions, Financial markets, Financial instruments and services. Role of financial system in economic development,

Money Market: meaning, characteristics , components and role and importance in the economy. Capital Market: meaning, characteristics, components, role and importance in the economy.

Unit- V

Public Finance:

Meaning, Nature, ingredients, importance of public finance, the doctrine of maximum social advantage. Types and impact of taxes. Canons of taxation, canons of public expenditure, deficit financing.

Fiscal policy: meaning, objective, role and importance in economic development

SUGGESTED READINGS :

1. Basu AK: fundamentals of Banking Theory and practice.
2. Stayens RS: Modern Banking
3. Choudhary CM: Banking and Finance, Malik & Co. Jaipur.
4. Seth ML: Money and Banking
5. Sethi TT: Money and Banking
6. Singh & Gupta: Money , Banking and Finance, RBD,Jaipur
7. Vashistha , Swaminand Gupta: Banking and Finance, RBD,Jaipur
8. Yadav, Mathur, Vyas Misra: Banking and Finance, RBD,Jaipur
9. Khan MV: Indian Financial System
10. Bhole LM: Financial Institutions and markets

B.COM. (HONS.) Pt-I - 2013

Business Administration

PAPER I BUSINESS ORGANISATION & MANAGEMENT

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words.

Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted.

Total marks : 30

Unit I

Foundations of Indian business, Manufacturing & service sectors, Indian Experience of Globalization, Liberalization and privatization, Multinational corporations & Indian Transnational.

Unit II

Entrepreneurial opportunities in contemporary business environment, Networking Marketing, Franchising, Business process outsourcing, E-Commerce and M-Commerce, process of setting up a business enterprise, opportunity and idea generation-role of creativity and innovation, Feasibility study and preparation of business plan.

Unit III

Functional aspects of business (a) administration: choice of a single form of business ownership. Starting and opening small venturing enterprises. (b) Operations: business size and location decisions. Layout: mass, production & mass customization, productivity, quality and logistics. (c) marketing: marketing & consumer behaviour, product and pricing decisions, promotional decisions. (d) Finance: financial management and security markets, risk management. (e) Human Resources: sources of human capital, strategies of attracting and retaining (training and compensation) human resources.

Unit IV

Development of management thought: classical, neo-classical, systems, contingency and contemporary approach to management-Peter F. Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters.

Unit V

Management in Perspective : Management of strategic change, knowledge Management, Learning Organisation, Managing Diversity, Corporate Governance.

Suggested Readings :

1. Basu, Business Organisation and Management : Tata McgrawHill, New Delhi
2. Gupta C.B. Modern Business Organisation, Mayor Paper Backs, New Delhi
3. Lele R.K. and J.P. Mahajan, Business Organisation, Pitanbar Publishing, New Delhi
4. Prasad, Lallan and S.S. Gulshan, Management Principles and Practice S. Chand & Co. Ltd., New Delhi
5. Mishra N. Modern Business Organisation, Sahitya Bhawan, Agra
6. Singh, B.P. and Chhabra, T.N. Business Organisation and Management (4th Ed. 2003) Dhanpat Rai & Co., Delhi.

PAPER II - Retail Management

Time: 3 Hrs

Min. Marks: 32

Max. Marks: 80

Note : The question paper will contain three sections as under –

Section-A : One compulsory question with 10 parts, having 2 parts from each unit, short answer in 20 words for each part. Total marks : 10

Section-B : 10 questions, 2 questions from each unit, 5 questions to be attempted, taking one from each unit, answer approximately in 250 words.

Total marks : 40

Section-C : 04 questions (question may have sub division) covering all units but not more than one question from each unit, descriptive type, answer in about 500 words, 2 questions to be attempted.

Total marks : 30

Unit- I

Introduction to Retailing:

Perspective on retailing, the nature of change in retailing, service retailing, retailing career, retail strategic planning and operations management. Components of strategic planning.

Unit- II

The Retailing Environment:

Retail customers, evaluating the competition in retailing, channel behaviour the marketing system, marketing institutions, types of marketing channels; pricing promotion, product and channel constraints in retails.

Unit- III

Market Analysis and Location Analysis:

Selecting a target market, global retailing in India, Retailing, market identification, site analysis, site selection decision process.

Unit- IV

Managing Retail Operations:

Managing retailers finance, merchandize buying and handling; merchandize pricing, advertising and promotion, customer service and retail selling.

Unit- V

Store Layout and Design : Visual communications, planning for human resources, managing existing employees, human resource compensation, teamwork, training and developing employees, evaluating and motivating employees.

TEXT READING:

Levy “Retailing Management”, the McGraw Hill Publications, New Delhi 2007.