

FACULTY OF COMMERCE
वाणिज्य संकाय
B.Com.Part-I Examanination,2019
बी.कॉम.पार्ट-1 परीक्षा 2019
(10+2+3+ Pattern)

B.Com. Part – I Examination - 2019

Subject

Scheme of Examination

Distribution of Marks

Compulsory Subjects :

1. General Hindi or Elementary Hindi (in lieu of Comp. Hindi for Non Hindi speaking students)or History of Indian Civilization
2. General English
3. Elementary Computer Applications
4. Environmental Studies

Qualifying Course (For Non-Commerce Students)

5. Business Studies and Banking
6. Book -Keeping

Core Subjects :

7. Accountancy & business Statistics
8. Business Management
9. Economic Administration and Financial Management

Additional Optional Subjects

10. Germent Production & Export Management

Vocational Subjects :

11. Computer Applications
12. Tourism & travel Management

B.Com. Part I

(10+2+3)

SEHEME OF EXAMINATION

There shall be three (03) sections in the Question paper.

Section A shall consist of ten questions (02 questions from each Unit), of 02 marks each, all compulsory to be answered in around 50 words.

Section B shall consist of seven (07) questions (at least 01 question from each Unit), of 08 marks each, to be answered in around 200 words. Five questions must be answered out of given seven

Section C shall consist of four (04) questions (maximum 01 question from each Unit), of 20 marks each, to be answered in around 500 words. Two questions must be answered out of given four.

The number of paper and the maximum marks for each paper together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidates to pass in theory part as classification of successful candidates shall be as follows:

DISTRIBUTION OF MARKS

S.N.	Name of the subject/Paper	No. of Papers	Duration	Max. Marks	Min. Pass Marks
Compulsory Subject :					
1.	General Hindi or Elementary Hindi (in lieu of Comp. Hindi for Non Hindi speaking students) or History of Indian Civilization		3hrs.	100	36
2.	General English		3hrs.	100	36
3.	Elementary Computer Applications	Theory	2hrs	100	36
4.	Environmental Studies	Theory	2hrs	100	36
Qualifying Course :					
5.	Business Studies & Banking (For non Commerce Students only)		3hrs	50	18
6.	Book-Keeping (for non Commerce Students Only)		3hrs	50	18
Core Subjects:					
7.	Accountancy & Business Statistics				
	1. Financial Accounting		3hrs	100	200
	2. Business Statistics		3hrs	100	
8.	Business Management				
	1. Management		3hrs	100	200
	2. Business Law		3hrs	100	
9.	Economics Administration & Financial Management				
	1. Business Economics		3hrs	100	200
	2. Economic Environment in India		3hrs	100	
10.	Additional Optional Subject :- Garment Production and export management	Paper-I	3hrs	60	120
					44

		Paper-II	3hrs	60			
		Practical	4hrs	80		28	
11.	Vocational Subjects : Computer Applications	Paper-I	3hrs	65	} 130	23	
		Paper-II	3hrs	65			23
		Practical	3hrs	70			28
12.	Tourism & Travel Management	Paper –I	85	} 200	} 72		
		Internal	15				
		Paper –II	85				
		Internal	15				

Note :

- (i) One of the additional subject may be offered in under graduate Commerce Class in addition to compulsory papers and the three core subject of commerce faculty. The marks of the additional optional subject and Compulsory papers shall not be counted towards awarding of division.
- (ii) If the candidate passes in the particular additional subject, same shall be mentioned in marks-sheet and degree.
- (iii) The candidates have to clear the General Hindi and General English in the three chance.
- (iv) Non-appearance or absence in the examination of Compulsory paper will be counted as a chance.
- (v) The candidates have to clear the compulsory papers Elementary Computer Applications and Environmental Studies in 3 years.
- (vi) Non-Commerce students are required to clear qualifying both papers along with B.com. Part –I

6. ACCOUNTANCY & BUSINESS STATISTICS

PAPER - I: FINANCIAL ACCOUNTING

Unit- I

History and development of Accounting in India since Kautilya. Generally Accepted Accounting Principles, Conventions and Concepts. General introduction of Accounting Standards. Insurance Claims, Voyage Accounts.

Unit - II

Issue of Shares, forfeiture and re-issue of forfeited shares. Buyback of shares, D-mat of Shares, Employees Stock Option Scheme and Guide Lines of SEBI, issue of debentures and their redemption, redemption of preference shares.

Unit - III

Insolvency Accounts, Royalty Accounts

Unit - IV

Sectional balancing and Self balancing ledgers, Accounting for investments and excluding stock market transactions.

Unit - V

Departmental accounts and Branch accounts (including foreign branches)

Suggested Books :

1. Jangid, Suthar, Agrawal, Mathur, Saxena, Khatri, Mujral- Financial Accounting (वित्तीय लेखांकन) ; Remesh Book Depot- Jaipur)
2. Jain, Khendelwal, Pareek, S.S. Maheshwari, Modi, Dave : Financial Accounting (Ajmera Book Co.)
3. Shukla M.C. And Grewal T.S. Advanced Accounts (S. CHand & co.)
4. Agarwal B.D. Company Accounts (Pitamber Publishing House, Delhi)
5. राव एन.एस., हेडा एम. डी., गुप्ता एस.एल.—वित्तीय लेखांकन (अल्कापब्लिकेशन)
6. Chakraborty, H. Advanced Accountancy (Oxford University Press, New Delhi)
7. Jain & Narang – Advanced Accounting (Kalyani Publication, Delhi)
8. Sehgal & Sehgal – Advanced Accounting (Taxman)
9. P.C. Tulsian : Financial Accounting (Tata McGraw Hill Publishing co.)

Paper –II : BUSINESS STATISTICS

Unit - I

Meaning and definition of Statistics. Functions, importance. Limitations and Distrust of Statistics. Statistical investigation- Meaning, types and various stages of statistical investigation. Objectives & Methods of sampling Essentials of Sampling, Sampling and Non sampling error. Size of sample. Collection, editing, classification and tabulation of data. Methods of collection of primary and secondary data. Schedule & questionnaire. Editing of data. Meaning & definitions of classification, characteristics of classification, objectives and types of classification, statistical series.

Unit - II

Meaning and definition of Tabulation- objectives, importance & limitations of tabulation, difference between classification & tabulation, essentials of a good table. Kinds of table. Measures of central tendency, meaning and definition of central tendency, utility & importance, determination of statistical averages, essential properties of an ideal average. Types of statistical averages. Arithmetic Mean (Simple and Weighted), Median (including Quartiles, Deciles and Percentiles), Mode,

Geometric Mean, Harmonic Mean (Simple & Weighted), Death Rates. Choice of suitable average, limitations of averages.

Unit - III

Measures of Dispersion & Skewness : Meaning & definition of Dispersion- Objectives and importance of measuring dispersion, absolute & relative measures of dispersion, essential characteristics of a good measure of dispersion, inter-relationship between different measures of dispersion, Lorenz curve, Selection of an appropriate measure of dispersion. Skewness, Meaning, Test of Skewness, Measures of Skewness, Methods of measuring Skewness, difference between dispersion and Skewness.

Unit - IV

Correlation and Regression : Meaning & definition of Correlation- types of correlation, methods of determining correlation, measurement of correlation in time series, lag and lead in correlation. Regression analysis : concept, meaning, Utility, types, difference between correlation & regression, linear correlation & regression analysis, standard error of estimates, methods of computing regression lines, conceptual framework & their application in business.

Unit - V

Index Number: concept, utility, methods, simple and weighted average of relatives and aggregative index numbers. Analysis of Time Series: theories of time series, decomposition of time series, analysis of trend (excluding seasonal variations), application of time series in business.

Suggested Books :

1. ओसवाल, जांगिड़, अग्रवाल, सुथार, गर्ग—व्यावसायिक सांख्यिकी, रमेश बुक डिपो, जयपुर।
2. Gupta S.R. – Statistical methods (Sultan Chand & Sons, New Delhi)
3. Gupta S.N. Statistical methods (Sahitya Bhawan, Agra)
4. Gupta S.C. – Statistical Methods.
5. नागर के एन. : सांख्यिकी के मूल तत्व (मीनाक्षी प्रकाशन, मेरठ)
6. गोयल के.सी., रंगा आर.के., गुप्ता बी.एल., गोयल आर.के. –सांख्यिकीय विधियां अजमेरा बुक कम्पनी, जयपुर।

6. लेखाकर्म एवं व्यावसायिक सांख्यिकी

प्रश्न पत्र 1 : वित्तीय लेखांकन

इकाई-1

भारत में लेखांकन का इतिहास एवं विकास—कोटिल्य से। सर्वमान्य स्वीकृत लेखांकन सिद्धान्त, परम्परा व अवधारणाएं। लेखांकन मानकों का सामान्य परिचय, बीमादावा सम्बन्धी खाते, जहाजी यात्रा लेखे।

इकाई-2

अंशों का निर्गमन, अंशों को जब्त करना एवं जब्त अंशों का पुनर्निर्गमन, अंशों की पुनः खरीद, अंशों का डी-मैट, कर्मचारी स्कन्ध विकल्प योजना, सेबीकेदिशा निर्देश, ऋण पत्रों का निर्गमन एवं शोधन, अधिमान अंशों के शोधन।

इकाई-3

दिवालिया सम्बन्धी खाते, अधिकार-शुल्क खाते।

इकाई-4

वर्गीय संतुलन एवं स्वकीय संतुलन खाताबहियां, विनियोग खाते(स्टॉक एक्सचेंज लेन देन को छोड़कर)

इकाई-5

विभागीय खाते व शाखा खाते (विदेशी शाखासहित)

प्रश्न पत्र 2 :व्यावसायिक सांख्यिकी

इकाई-1

सांख्यिकी का अर्थ एवं परिभाषा, कार्य, महत्व एवं सीमाएं तथा सांख्यिकी के प्रति अविश्वास सांख्यिकीय अनुसंधान—अर्थ, सांख्यिकीय अनुसंधान के प्रकार व विभिन्न चरण, प्रति चयन के उद्देश्य तथा रीतियां, प्रतिचयन के आवश्यक तत्व, प्रतिचयन व अप्रतिचयन विभ्रम, न्यादर्श का आकार। संमकों के संग्रहण, सम्पादन, वर्गीकरण व सारणीयन, प्राथमिक व द्वितीय संमकों के संग्रहण की रीतियां, अनुसूची व प्रश्नावली, संमकों का सम्पादन, वर्गीकरण का अर्थ एवं परिभाषा, वर्गीकरण की विशेषताएं, वर्गीकरण के उद्देश्य व प्रकार, सांख्यिकीय श्रेणियां।

इकाई-2

सारणीयन का अर्थ एवं परिभाषा, उद्देश्य, सारणीयन का महत्व एवं सीमाएं। वर्गीकरण व सारणीयन में अन्तर। आदर्श सारणी के आवश्यक तत्व। सारणी के प्रकार।

केन्द्रीय प्रवृत्ति का माप—केन्द्रीय प्रवृत्ति का अर्थ एवं परिभाषा, उपयोगिता एवं महत्व सांख्यिकीय माध्यों की गणना, एवं आदर्श माध्य की आवश्यक विशेषताएं। सांख्यिकी माध्यों

के प्रकार—समान्तर माध्य (सरल एवंभारित), माध्य (चतुर्थक, दशमक व शतमक सहित) बहुलक, गुणोत्तरमाध्य, हरात्मकमाध्य (सरल एवं भारित) मृत्यु दरें, उपयुक्त माध्य का चुनाव, सांख्यिकीय माध्यों की सीमाएं।

इकाई—3

अपकिरण तथा विषमता का माप—अपकिरण का अर्थ व परिभाषा, अपकिरण मापन का उद्देश्य, महत्व। अप किरण के निरपेक्ष व सापेक्ष माप। एक अच्छे अपकिरण माप की मुख्य विशेषताएं, अपकिरण के विभिन्न मापों में अन्तर्सम्बन्ध, लारेन्ज वक्र उचित अपकिरणमाप का चुनाव। विषमता—अर्थ, विषमता का परीक्षण, विषमता का माप, विषमता मापन के तरीके, अपकिरण व विषमता में अन्तर।

इकाई—4

सह सम्बन्ध व प्रतीपगमन—सहसम्बन्ध का अर्थ व परिभाषा, सहसम्बन्ध के प्रकार सहसम्बन्ध निर्धारण के तरीके, काल श्रेणी में सहसम्बन्ध का मापन, सहसम्बन्ध में विलम्बना व अग्रगमन। प्रतीपगमन विश्लेषण: अवधारणा, अर्थ, उपयोगिता तथा प्रकार, प्रतीपगमन व सहसम्बन्ध में अन्तर, रेखीय सहसम्बन्ध तथा प्रतीपगमन विश्लेषण, अनुमान की प्रमाप त्रुटि, प्रतीपगमन रेखाओं के परिकलन की विधियां, संकल्पनात्मक रूपरेखा और व्यवसाय में उसका उपयोग।

इकाई—5

सूचकांक—अवधारणा, उपयोगिता, रीतियाँ। मूल्यांकन व समूही सूचकांको का सरल व भारितमाध्य। कालश्रेणी का विश्लेषण—कालश्रेणी के सिद्धान्त, कालश्रेणी के संघटक, प्रवृत्ति का विश्लेषण (मौसमी विचरणों को छोड़कर) कालश्रेणी का व्यवसाय में उपयोग।