



महाराजा सूरजमल बृज विश्वविद्यालय

भरतपुर (राज.)

SYLLABUS

A.B.S.T. (Part I, II, II)

(2020-21)

Only For Session  
2020-21

  
अकादमिक प्रभारी  
महाराजा सूरजमल बृज विश्वविद्यालय  
भरतपुर (राज.)

ABST  
B.Com. Part I

B.Com. Part I

Paper - I : Cost Accountancy  
Paper - II : Business Statistics

**Paper I : Cost Accountancy**

**Max. Marks : 100**

**Time : 3 Hours**

**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:** Meaning and definition of cost, cost centre, costing, cost accounting and cost accountancy, Objectives, significance and limitations of cost accounting Systems, methods and techniques of cost accounting. Material purchasing and storing.

**Unit - II**

**Labour:** Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages. **Overhead:** Meaning, Collection, Classification, Allocation, Apportionment, and Absorption of Overhead.

**Unit - III**

**Unit Costing:** Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost. **Operating Costing :** Meaning and Objectives.

**Unit - IV**

**Job Costing and Contract Costing:** Cost-plus contracts, escalation clause, work in progress, profit on completed, incompleting. **Process Costing:** Meaning and significance, treatment of normal and abnormal losses in process accounts.

**Unit - V**

**Marginal Costing :** Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis. **Standard Costing:** Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material.

**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. Jain, Kbandelwal, Parcek : Cost Accounting (Hindi & English)
2. Saxena, and Vashist : Cost Accounting
3. B.K. Bhar : Cost Accounting
4. Agarwal and Chaturvedi : Cost Accounting (Volume I & II)



## Paper II - Business Statistics

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 of Statistics : Growth 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.

### Unit - II

Measures of Central Tendency : Arithmetic Mean (Simple), Median (including quartiles, deciles and percentiles), Mode.

### Unit - III

Measures of Dispersion : Absolute and Relative Measures of Dispersion; Range, Standard Deviation, Skewness: Different measures of Skewness

### Unit - IV

Correlation: Meaning and Significance, Karl Pearson's Coefficient of Correlation, Grouped Data, Coefficient of Correlation by Spearman's Rank Differences Method.

### 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, Binomial.

**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. Yadav Jain Mittal : Business Statistics (Hindi & English)

अकादमिक प्रभारी

महाराजा दूरजगल बूज विश्वविद्यालय  
अमृतसर (पंजाब)