

B. Com. I Year

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BUSINESS LAWS

UNIT – I

Indian Contract Act – 1872, Law of contract 1872, Nature of contract, Classification, Offer and acceptance, Contractual Capacity, free consent, Consideration & legality of object, List of void agreements.

UNIT – II

Special type of contracts: Indemnity, Guarantee, Bailment, Pledge.

UNIT – III

Sales of Goods Act 1930, Formation of contract of sale, Conditions and warranties, Unpaid seller & lien.

UNIT – IV

Information Technology Act, 2000

Introduction, Digital signature v/s Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Secure Electronic Records and Secure digital signature, Certifying Authorities, Digital signature certificate, Duties of subscribers to digital signatures, penalties and adjudication. The Cyber Regulations Appellate tribunal, offences and Penalties.

UNIT - V

Indian Patent Law. INTELLECTUAL PROPERTY RIGHTS (IPR), Nature & types – Patent, Designs trade-Mark-Copyright, International Cooperation New Developments in IPR, Main Provisions of the act.

Suggested Readings

1. Chandha P.R.: Business Law, Galgotia, New Delhi
2. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act;
3. S.C. Sarkar & Sons Pvt. Ltd., Kolkata Jain Shrimali, Khicha (Hindi)
4. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi
5. Khergamwala J.S.: The Negotiable Instruments Act: N.M. Tripathi Pvt.Ltd., Mumbai
6. Kuchal M.C.: Business Law; Vikas Publishing House, New Delhi
7. Navlakha, Mathur : Mercantile Law (Hindi)
8. R.L. Navlakha : Mercantile Law (Hindi)
9. Sharma B.P., Jain Rajeev: Mercantile Law (Hindi)
10. Singh Avtar: The Principles of Mercantile Law; Eastern Bwk Company, Lucknow.
11. Sudha G.S. ; Business Regulatory Frame Work

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BUSINESS MANAGEMENT

UNIT- I

Introduction: Concept, Nature, Process, functions and significance, An overview of functional areas of Management; Development of Management Thought

UNIT- II

Planning: Concept, nature, Objectives, Principles, Process, tools and techniques. Decision Making: Concept, Types, Process; Management by objectives (MBO)

UNIT - III

Organising and Staffing: Concept, Nature, Process, Types, Significance; Authority and Responsibility; Delegation of Authority and Responsibility. Centralization and Decentralisation;. Meaning and Importance of Staffing. Staffing Process.

UNIT- IV

Motivation and Leadership: Motivation – Concept; Theories – Maslow, Herzberg, McGregor and Ouchi; financial and non-financial Incentives.

UNIT- V

Leadership – Concept and Leadership Styles; Leadership theories: Traditional and Modern. Communication – Nature, Process and barriers in effective communication. Managerial Control- Concept and Process;

Suggested Readings

1. Sodani & Bangar : Management (Hindi)
2. Dr.R.L.Nolakha: Principles of Management (RBD, Jaipur)
3. Agrawal R.C. : Prabhandhi Ke Sindhant & Vyavahar
4. Asnoff H.I: Corporate Strategy; McGraw Hill, New York.
5. Fred Luthans: Organizational Behaviour; McGraw Hill, New York. 5. Hampton, David R: Modern Manaement; McGraw Hill, New York. 6. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo
6. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954. 9. Sharma & Jain : Principle of Management (Hindi)
7. Stoner and Freeman: Management; Prentice- Hall, New Delhi.

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BUSINESS STATISTICS

Unit – I

Statistics : Meaning, Definition, use in Business, Limitations. Data Collection : Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data

Unit – II

Measures of Central Tendency : Meaning, Functions, Requisites of Good Average, Types, Computation and uses of Arithmetic Mean, Geometric Mean, Harmonic Mean, Median and Mode, Weighted Mean, Partition Values.

Dispersion: Meaning, objectives, Absolute and Relative Measures. Range and its Types, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation Lorenz curve.

Skewness : Meaning, Types, Karl Pearson's and Bowley's measures.

Unit – III

Correlation Analysis : Meaning, Uses, Types, Karl Pearson's Coefficient, Coefficient of Determination and Non-determination, Probable Error, Rank Correlation, Concurrent Diviation Methods, Lag and Lead in Correction. Regression Analysis : Meaning, Uses, Types, Least Squares Principles, Methods, Standard Error of Estimate. Association of Attributes : Two attribute situations.

Unit – IV

Index Number: Meaning, Types and Uses, Methods of constructing price and quantity indices (simple and aggregate): Tests of adequacy, Chain-base index numbers; Base shifting, Splicing, and deflating, Problems in constructing index numbers, Consumer price index.

Analysis of Time Series : Causes 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 and exponential trend); Computation of seasonal indices by simple averages, ratio- totrend, ratio to moving average, and link relative methods.

Unit – V

Theory of Probability : Probability as a concept, the three approaches to defining probability, Addition and multiplication laws of probability, : Probability distribution : Probability distribution as a concept, Binomial, Poisson and Normal distributions – their properties and parameters, Empirical distribution – generating, Applications to business.

Suggested Readings:

1. Gupta, B.N. : Statistics (Hindi).
2. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi
3. Hoel & Jessen : Basic Statistics for Business and Economics : John Wiley and Sons, New York.
4. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
5. Lewin and Rubin : Statistics for Management, Prentice Hall of India, New Delhi.
6. Nagar, Kailsh Nath, Sankhyika ke Mool Tattar
7. Rao, N.S., Suthar, S.P. and Gupta, S.L. : Business Statistics (Hindi) Alka Publishing House, Udaipur.

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ECONOMIC ENVIRONMENT IN INDIA

Unit – I

Indian Economic environment – Basic features of Indian Economy, Concept, Type, Components and importance, Economic development and growth- concept and contents, measures of development, Human development index, various concept nature of Indian economy, Poverty meaning, measures, causes vicious circle of poverty, Poverty alleviation Programmes, Problem of unemployment, types, trend of unemployment in India, measures to solve unemployment, Problem of population, population growth in India and its effect on economic development, National Population policy.

Unit- II

Economic Planning – Meaning, Types, objective, characteristics, techniques of planning in India, Achievements and failures of economic planning, NITI AYOJ
Agriculture – Significance and Role of agriculture in economy, growth, trends and emerging issues, New Agriculture Strategy, Indian Agriculture and W.T.O., Agriculture finance, Agriculture price policy in India need, objective and government approach. Problems of Agriculture.

Unit- III

Industrialisation: Importance of Industrialisation, Industrial Policy and Recent Industrial Reforms (1991 and Beyond) Industrial Growth - Phase II and Phase III- Pattern and challenges of industrial growth, growth and performance of public sector. Make in India Policy.
Role of Multinational Corporation, Small Sector – Role and Strategies. Globalization and Small Scale Sector. Problems of Small Scale Sector. Government policy for SSE/MSMES. MRTP act and Competition act.

Unit – IV

Foreign Trade Environment – Foreign Trade and Economic Growth, India's Foreign Trade – Volume, Composition and Direction, Export Promotion in India, , New Dimensions of Foreign Trade, New Exim Policy, Foreign direct Investment, role, progress and sectoral distribution,

Unit. V

Role of Rajasthan in Indian Economy, Agriculture, Industry, Trade, Tourism Development in Rajasthan. Economic reforms in India- meaning need and measures, Liberalization, Privatization and Globalization: Need and measures.

Suggested Readings

1. Dutt R. and Sundaram K.P.M. : Indian Economy, Himalaya Publishing House, New Delhi.
2. Singh P.K. : Business Environment.(Apex Publishing House, Udaipur)
3. Dutt Ruddar : Economic Reforms in India- A Critique. S.Chand, New Delhi
4. Khan Farooq A: Business and Society, S. Chand, New Delhi..
5. Mishar & Puri : Indian Economy. S. Chand, New Delhi.
6. Agarwal, A.N.: Indian Economy, Vikas Publishing House, Delhi -----

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स्नातक वाणिज्य प्रथम वर्ष
सामान्य हिन्दी

- नोट : 1. उक्त पाठ्यक्रम में 4 इकाई होगी एवं प्रत्येक इकाई से 25 प्रश्न होंगे।
2. प्रश्न पत्र में 100 प्रश्न होंगे, प्रत्येक प्रश्न 1 अंक का होगा, इस प्रकार प्रश्न पत्र 100 अंको का होगा।
3. प्रश्न पत्र में प्रश्न वस्तुनिष्ठ प्रकार (Objective type) के होंगे।

इकाई-I

1. हिन्दी भाषा का उद्भव एवं विकास
2. हिन्दी की उपभाषाओं का सामान्य परिचय
3. देवनागरी लिपि : नामकरण, गुण, दोष एवं सुधार का इतिहास
4. वर्ण विचार : स्वर, व्यंजन
5. शब्द विचार : तत्सम, तद्भव, देशज व विदेशी

इकाई-II

1. विकारी शब्द : सामान्य परिचय एवं भेद।
(संज्ञा, सर्वनाम, क्रिया, विशेषण)
2. अविकारी शब्द : क्रिया विशेषण, संबंधबोधक, समुच्चयबोध, विस्मयादिबोधक, निपात (भेद उदाहरण)
3. शब्द रचना एवं शब्द शुद्धीकरण : (सन्धि, समास, उपसर्ग, प्रत्यय)
4. वाक्य रचना एवं वाक्य शुद्धीकरण : शब्द क्रम, वाक्य भेद, उदाहरण।
5. शब्द ज्ञान - पर्यायवाची, विपरीतार्थी, शब्द-युग्म, वाक्यांश बोधक एक शब्द, समश्रुत भिन्नार्थक शब्द।

इकाई-III

1. लोकोक्तियाँ, मुहावरे
2. कार्यालयी पत्र : स्वरूप, पत्र प्रकार (औपचारिक, अनुस्मारक, अर्द्ध सरकारी, प्रेस विज्ञप्ति, कार्यालयी पत्र लेखन के चरण परिपत्र)।
3. अँग्रेजी के पारिभाषिक (तकनीकी) शब्दों के समानार्थक हिन्दी शब्द
4. अनुवाद : पदनाम, उपाधि एवं वाक्यांश।

इकाई-IV

1. कम्प्यूटर परिचय : विकास यात्रा, घटक, कार्य प्रणाली
2. भाषाई कम्प्यूटर : यूनिकोड पूर्व स्थिति, यूनिकोड वर्तमान स्थिति, आवश्यक औज़ार (वर्ड प्रोसेसिंग कांट प्रबंधन, विविध तकनीक)
3. हिन्दी विकीपीडिया का उपयोग, ब्लॉग-प्रकाशन, इण्टरनेट का उपयोग, ई-मेल।
4. कोश : प्रयोजन, प्रयोग विधि, प्रकार (सामान्य कोश, समांतर कोश, तकनीकी कोश)।
5. फिल्म समीक्षा एवं पुस्तक समीक्षा।

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ADVANCE ACCOUNTING

Unit – I

Issue, Forfeiture, and Re-issue of Shares; Redemption of Preference Shares; Issue and Redemption of Debentures. Underwriting. Acquisition of Business and Profits prior to Incorporation.

Unit – II

Final Accounts of Companies including Computation of Managerial Remuneration, Divisible Profits and Bonus Issues including guidelines of SEBI.

Unit – III

Valuation of Goodwill and Shares.

Unit – IV

Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; excluding Inter-company holdings.

Unit –V

Insurance claims, Branch accounts (excluding foreign branch), Departmental accounts, Royalty Account.

Suggested Readings :

1. Gupta, R.L., Radhaswamy M. : Company Accounts, Sultan Chand and Sons, New Delhi
2. Khandelwal, M.C. : Higher Accounting (Hindi). Ramesh Book Depot, Jaipur
3. Maheshwari, S.N.: Corporate Accounting. Vikas Publishing House, New Dlhi.
4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting: Mayur Paper Backs, Noida.
5. Monga, Sehgal & Ahuja : Advanced Accounts.
6. Roa, N.S., Heda, B.L. and Gupta, S.L.: Corporate Accounting (Hindi) Remesh Book Depot, Jaipur
7. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts. S. Chand & Co., New Delhi.

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BUSINESS ECONOMICS

UNIT – I

Meaning of Business Economics, Nature, Uses and Scope of Economics, Micro and Macro Economics – Concept, Types, Difference, Interdependence of Micro and Macro Economics, General Theory of Price equilibrium, General and Partial Equilibrium, Static and Dynamic Economics, Production Possibility Curve.

UNIT – II

Utility Analysis, ordinal and cardinal measures of utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Demand and Law of Demand, Elasticity of Demand – Concept, Degree and Methods of Measuring the Elasticity of Demand, Indifference Curve Analysis Concept, Properties and Consumer Equilibrium, Income, Price and Substitution Effect, Revealed Preference Theory.

UNIT – III

Production Function, laws of Production: Law of Returns and Returns to Scale, Increasing, Constant and Diminishing, ISO Quants and ISO Cost Curves, Cost and Revenue Analysis – Concept, Types and Their Diagrammatic Presentation, Economics of Scale. Concept of Consumer Surplus and Producer Surplus.

UNIT – IV

Market and its Classification, Price and Output Determination of the Firm under Perfect, Imperfect and Monopoly Competitions and Price Discrimination, Price and Output under Oligopoly, Kinked Demand Curve, Collusive and Non- Collusive style Price Leadership, Price Discrimination, Role of Time Element in Price Determination of the Commodity.

UNIT – V

Marginal Productivity Theory, Ricardian and Modern Theory of Rent, Wages – Concept and Modern Theory, Interest – Concept, Liquidity Preference Theory and Modern Theory of Interest, Profit – Concept, Risk, Innovation and Modern Theory of Profit, National Income Analysis – Concept, Importance, Methods, Macro economic Variables GNP, NNP, NI, PI, DPI and Per Capita Income, Difficulties in the Measurement of National Income.

Suggested Readings :

1. Ahuja, H.L.: Business Economics, S. Chand & Co., New Delhi
2. Browning Edger K. and Browning Jacquenlence M. : Microeconomic Theory and Applications Kalyani, New Delhi.
3. Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics, Macmillan, Hampshire.
4. John P. Gould, Jr and Edward P. Lazear: Micro – Economics Theory, All India Traveller, Delhi.
5. Koutsoyianni, A.: Modern Microeconomic, Macmillan, New Delhi
6. Mithani, D.M., Business Economics, Himalaya Publishing House,