

S. S. JAIN SUBODH P.G. (AUTONOMOUS) COLLEGE
RAMBAGH CIRCLE, TONK ROAD, JAIPUR, RAJASTHAN

SCHEME OF EXAMINATION
&
DETAILED COURSE STRUCTURE

FOR
BACHELOR OF COMMERCE
(Honours)

(B.COM.)
(2016 – 2019)

Department of Accountancy & Business Statistics

COURSE STRUCTURE (B.COM. 2016-19)

The Bachelor of Commerce (B. Com) is a 6 semester's program. The following is the scheme for teaching and examination of B. Com.Hons. Course.

“The duration of external examination for each paper will be of 3 hours.”

FIRST SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
BH 101	Financial Accounting	03	30	70	100
BH 102	Elementary Statistics	03	30	70	100
BH 103	Information System and Accounting	03	30	70	100
BH 104	Bus. Mathematics	03	30	70	100
Subsidiary Subjects					
SBH-101	Business Law	03	30	70	100
SBH-102	Business Economics	03	30	70	100

SECOND SEMESTER EXAMINATION

Code No.	Name of Paper	No. of Hours Per Week	Internal Marks	External Marks	Total Marks
BH 201	Corporate Accounting	03	30	70	100
BH 202	Business Statistics	03	30	70	100
BH 203	Functional Accounting	03	30	70	100
BH 204	Advanced Statistics	03	30	70	100
Subsidiary Subjects					
SBH-201	Commercial Law	03	30	70	100
SBH-202	Managerial Economics	03	30	70	100

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-I

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-I FINANCIAL ACCOUNTING

Objectives

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents

SECTION -A

Sectional & Self Balancing

Accounting from Incomplete Records

SECTION - B

Insurance Claims: Loss of Stock, Consequential Loss, Comprehensive Loss

Valuation of Inventory

SECTION - C

Accounting for Hire Purchase

Installments transactions

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla&Grewal : Advance Accounts, Sultan Chand & Sons, New Delhi.
3. Agarwal, Jain,Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
4. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.
5. Agrawal, Sharma, Purohit, Sharma: Corporate Accounting, Shivam Book House, Jaipur.

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-I

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-II ELEMMENTARY STATISTICS

Objectives

To develop diagnostic and analytical skills through solving suitable logical problems
With their abilities to measure and judge quantities in all functional areas of business.

Course Contents

SECTION - A

Introduction

Meaning, Importance, Objectives, Scope, Limitations of Statistics, Meaning and uses of Primary and Secondary data, Collection of data, sampling and census methods, Classification and Tabulation of data.

Measures of Central Tendency

Application and Limitation of Central Tendency. Mean, Median, Mode, Quartiles, Harmonic mean, Geometric mean, Combined mean, Missing frequency, Correction of mean.

SECTION – B

Measures of Dispersion

Meaning of Dispersion, Use and interpretation of measures of dispersion, Standard deviation, Mean deviation and their co-efficient, Combined standard deviation, Coefficient of variation, Different ranges. Correction in S.D.

Skewness

Meaning of Skewness, Methods of computing Skewness and their coefficient i. e. Karl Pearsons; Bowleys.

SECTION – C

Correlation Analysis

Meaning, importance, objectives and uses of correlation, Different methods for computing correlation- Karl pearson's coefficient of correlation, Spearman's rank correlation, Concurrent deviation Method.

Regression Analysis

Meaning, importance, objectives and uses of regression analysis, computation of two regression equations (Excluding least square method)

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi
2. Levin, Rubin Statistics for Management, Prantice Hall
3. Khanna and Gupta, Business Statistics, Prantice Hall
4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
6. Naval Bajpai: Business Statistics, Pearson Education.
7. David M. Levine: Business Statistics, Pearson Education.
8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
10. Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

BACHELOR OF COMMERCE (Hons,)
Subject – Accountancy & Business Statistics
SEMESTER-I

Attempt all questions

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II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
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	Maximum Marks		=100 Marks
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PAPER-III INFORMATION SYSTEM AND ACCOUNTING

Sec. A

- Information System - Data and information concepts, System concepts, Open and Closed system, Business as a system.
- Information System Security - Approaches to IS development, Requirement analysis, design, implementation and maintenance, IS security, Disaster Recovery.

Sec. B

- Accounting Information System - Categories of accounting information system, Architecture of AIS, Implementation of AIS, Major Accounting information system. Financial information system.
- Transaction Processing and Computerized Commercial Application - TP cycle, Data validation, Batch and on line processing, Computerized commercial application.

Sec. C

- Computerized Accounting by using Excel – Application of Statistical and Accounting & Finance Functions.
- Use of Accounting Software

BACHELOR OF COMMERCE (Hons,)
Subject – Accountancy & Business Statistics
SEMESTER-I

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
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PAPER-IV BUSINESS MATHEMATICS

Sec. A

- Permutation and Combination
- Arithmetical, Geometrical and Harmonically Progressions

Sec. B

- Set Theory including solution through Van Diagram
- Matrices and Determinants (Upto order 3 only): Multivariable Data, Definition of Matrix, Types of matrices, Algebra of matrices, Determinants , Adjoint of a matrix, Inverse of a matrix via adjoint matrix, Homogeneous system of Linear Equations, Conditions for uniqueness for the homogeneous system, Solution of non-homogeneous system of linear equations (not more than 3 variables),Condition for existence and uniqueness of solution, solution using Inverse of the coefficient of matrix problems.

Sec. C

Functions: Definition of functions, Constants, Variables, Continuous real variable, Domain of Interval, Types of functions, One valued function, Explicit function, Algebraic function, Polynomial function, Absolute value function, Inverse function, Rational and Irrational function, Monotone function, Even and Odd function, Supply/Demand function, Cost function, Total revenue function (Session 10), Profit function, Production function, Utility function, Consumption function.

Books recommended:

1. Dorai Raj: Business Mathametics, Sahitya Bhawan, Agra.
2. Sancheti, Kapoor- Business Mathametics, S. Chand & Sons, Delhi.
3. Soni- Business Mathametics, Pitambari Publishing House, Delhi.
4. Dinesh Khattar- Business Mathametics, Pearson Education, Noida, U. P.

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics

SEMESTER-I
Subsidiary Paper

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
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	Internal assessment		= 30 Marks
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	Minimum Marks		= 40 Marks

PAPER-I BUSINESS LAW

Sec. A

Indian Contract Act: -Valid Contract and its Elements; Void and Void Able Agreements; Void and Illegal Agreements; Offer and Acceptance; Contractual Capacity of Parties; Free Consent of Parties; Lawful Consideration and Object. Agreements Expressly Declared as Void. Contingent Contracts: - Quasi Contracts; Discharge of Contracts: - Methods of Discharge of Contracts; Consequences of Breach of Contracts.

Sec. B

Contract of Indemnity and Guarantee: Elements of Contract of Indemnity; Rights of Indemnity Holder and Indemnifier Guarantee: - Features of Contract of Guarantee; Rights and Liabilities of Surety; Discharge of Surety; Difference between Contract of Indemnity and Guarantee. Contract of Bailment and Pledge: - Meaning; Types of Bailment, Termination of Bailment, Duties and Rights of Bailor and Bailee. Essentials of Pledge, Who May Pledge, Rights and Duties of Pawnor and Pawnee.

Sec. C

Contract of Agency: Methods of Creation and Termination of Agency; Extent of Agents Authority; Sub-Agent and Substituted Agent; Agents Duties to Principal and Rights of an Agent Against Principal; Liability of Principal to Third Party and Agents Personally Liable to Third Party. Consumer Protection Act 1986: - Salient Features of Consumer Protection Act; Rights of Consumers; Consumer Protection Councils; Consumer Disputes Redressal Machinery.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
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BACHELOR OF COMMERCE (Hons.)

Subject – Accountancy & Business Statistics

SEMESTER-I

Subsidiary Paper

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
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	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-II BUSINESS ECONOMICS

Sec.A

Meaning and scope of Economics, Difference between economics and business economics, Concept and scope of business economics, Role of business economics in formulation of business policies, Significance of micro and macro economics in business decisions

Sec.B

**Demand Analysis, utility and indifference curve approaches (elementary approach)
Law of Demand, elasticity of demand and its measurement, Consumer's Surplus**

Sec.C

Meaning of production, factors of production, scale of production, law of returns, production equilibrium, Major components of costs, Revenue Analysis. Supply and Law of Supply, elasticity of supply

Reference Books :

1. Agarwal- Somdeo : Business Economics
2. C. M. Choudhary : Business Economics
3. N. D. Mathur : Business Economics
4. Saraswat-Lodha : Business Economics
5. Sloman : Economics for Business
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BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-II

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-I CORPORATE ACCOUNTING

Objectives

This course enables the students to develop awareness about Corporate Accounting inconformity with the Provision of Companies Act with adoption of Accounting Standards that are likely to be introduced from time to time.

Course Contents

SECTION -A

Introduction, Indian Accounting Standard & IFRS

Accounting Principles, Conventions and Concepts. Indian Accounting Standard: Procedure of framing accounting standards and their relevance in accounting, AS-1, AS-9, AS-14 and AS-20 &Introduction of IFRS

Issue of Shares: Meaning of Shares, Types of Shares, Methods of issue of shares, forfeiture of shares and reissue of forfeited shares. Right share and buy back of shares

Issue of Debentures – Meaning and methods of issuing debentures,

SECTION - B

Redemption of Preference Shares

Meaning, legal aspects and procedure of redemption of Preference Shares- Redemption out of profits, redemption by issuing new shares, redemption of Preference Shares partly by issuing new shares and partly out of profits, redemption by conversion.

Redemption of Debentures

Meaning, method and procedure of redemption of Debentures

SECTION – C

Underwriting of shares and debentures

Meaning, provisions and Accounting process in underwriting of shares and debentures.

Final Accounts of Companies as per schedule VI including managerial remuneration

Disposal of profits and issue of bonus shares

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla&Grewal : Advance Accounts, Sultan Chand & Sons, New Delhi.
3. Anil, Rajesh &Mariyappa: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
4. Appannaiah& Reddy: Corporate Accounting, Himalaya Publishing House Pvt. Ltd.
5. Rangrajan: Corporate Accounting, Pearson Education
6. N. S. ZAD: Company Accounts, Taxman Laws
7. Agarwal, Jain,Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
8. Jain, Khandelwal, Pareek, Dave: Corporate Accounting, Ajmera Book Company, Jaipur.
9. Agrawal, Sharma, Purohit, Sharma: Corporate Accounting, Shivam Book House, Jaipur.

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-II

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS (short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-II BUSINESS STATISTICS

Objectives

The objective of the course is to equip the students with basic statistical tool sand to enable them to do analytical evaluation for arriving at logical conclusions and inferences.

Course Contents

SECTION - A

Graphic Presentation

Graphs of frequency distribution, Histograms.Determination of median and quartiles by graphs.

Index Numbers:

Meaning, Importance, Objectives and uses of index numbers, Different methods of calculating Price Index nos. i.e. Fixed base Index, Chain Base Index, Base shifting and conversion, Weighted Index Nos. Test of adequacy, Deflating, Splicing.

SECTION – B

Analysis of Time Series

Meaning and Definitions of time series, importance and components of time series analysis, Computation of Trend Analysis and short term fluctuations.

Set Theory

SECTION – C

Interpolation and Extrapolation

Binomial, Newtons Advancing Differences Method, Lagrange Method.

Permutation and Combinations

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New Delhi
2. Levin, Rubin Statistics for Management, Prantice Hall
3. Khanna and Gupta, Business Statistics, Prantice Hall
4. Chikkodi & Satya Prakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
5. Wilson, M.: Business Statistics, Himalaya Publishing House Pvt. Ltd.
6. Naval Bajpai: Business Statistics, Pearson Education.
7. David M. Levine: Business Statistics, Pearson Education.
8. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur
9. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur
10. Oswal, Sharma: Business Statistics, Ramesh Book Depot, Jaipur

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-II

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER- III FUNCTIONAL ACCOUNTING

Objectives

The course emphasizes the use of accounting data for decision making and is different from financial reporting. We will discuss the different methods used by accounting information systems to provide information to managers, and how to adopt this information to make decisions

Course Contents

SECTION –A

Valuation of Goodwill

Definition of Goodwill, different methods of Valuation of Goodwill

Valuation of Shares

Concept of valuation of shares, different methods of valuation of shares, valuation of shares in case of bonus shares issued, valuation of right.

SECTION –B

Accounting for Investments

Accounting for cum interest/ Ex- interest transactions, preparation of Investment account, Accounting for purchase and sales of shares.

Royalty Accounts

Meaning of Royalty, Different types of royalty, Accounting for Royalty.

Lease Accounting

Meaning of Lease, Operating Lease, Financial Lease, Accounting for lease.

SECTION –C

Departmental Accounting

Meaning of departmental accounts, Preparation of Departmental accounts, interdepartmental transfers at cost price and at invoice price.

Branch Accounting

Definition of branch, different types of branch, Accounting for Independent and Dependent branch including foreign branch.

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Readings:

1. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Functional Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Functional Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Functional Accounting, Shivam Book House, Jaipur.

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-II

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-IV ADVANCED STATISTICS

Objectives

The objective of the course is to equip the students with basic statistical tool sand to enable them to do analytical evaluation for arriving at logical conclusions and inferences.

Sec. A

- Probability
- Probability Distribution

Sec. B

- Association of Attributes
- Multiple Correlation and Multiple Regression

Sec. C

- Vital Statistics
- Moments and Kurtosis

BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-II
Subsidiary Paper

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-I COMMERCIAL LAW

Sec. A

Indian Partnership Act – Nature of Partnership Firm; Test of Partnership; Duties and Rights of Partners; Relations of Partners to Third Parties; Position of Minor in Partnership; Reconstitution of a Partnership Firm; Registration of Firm. Dissolution of Firm: - Modes of Dissolution; Consequences of Dissolution of Firm; Settlement of Accounts after Dissolution.

Sec. B

Sales of Goods Act: Introduction; Formation of Contract of Sale of Goods; Conditions and Warranties; Transfer of Property or Ownership; Performance of Contract- Delivery and Payment; Rights of Unpaid Seller; Suits of Breach of Contract.

Sec. C

Negotiable Instruments Act: Negotiable Instrument an introduction Promissory Notes; Bills of Exchange; Cheques, Parties to Negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
- 3- vkj-,y ukSy[kk % O;kikfjd lfUu;e ¼jes`k cqd fMiks] t;iqj½
- 4- ts-ih-flagy % O;kikfjd ,oa vkS]ksfxd fof/k ¼vtesjk cqd fMiks] t;iqj½
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BACHELOR OF COMMERCE (Hons.)
Subject – Accountancy & Business Statistics
SEMESTER-II
Subsidiary Paper

Attempt all questions

I	10 QUESTIONS (very short answer Questions)	10X 1 MARK EACH	= 10 Marks
II	5 QUESTIONS(short answer Questions)	5 X 3 MARK EACH	= 15 Marks
III	3 QUESTIONS (1 question from each unit with Internal choice)	3X 15 MARK EACH	= 45 Marks
	Total of End semester exam (duration of exam 3 hours)		= 70 Marks
	Internal assessment		= 30 Marks
	Maximum Marks		=100 Marks
	Minimum Marks		= 40 Marks

PAPER-II MANAGERIAL ECONOMICS

Sec. A

Nature and Scope of Managerial Economics, Price determination under different market structures, Perfect competition, Monopoly, Discrimination Monopoly, Imperfect competition, Oligopoly.

Sec. B

National Income analysis: Meaning and significance of national income Various concepts relating to national income and their computation, methods of estimating national income including social accounting techniques, national income and economic welfare.

Sec. C

Factor pricing: Determination of Rent, Wages, Interest, Profit, Marginal productivity theory of distribution

Reference Books

1. Agarwal : Managerial Economics
2. Petersen, Jain : Managerial Economics
3. Varshney, Maheshwari : Managerial Economics
4. Saraswat, Lodha : Business Economics
5. Agarwal Somdeo : Business Economics
6. N.D. Mathur : Business Economics
7. H.L. Ahuja : Managerial Economics
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