

# **S Y L L A B U S**

**DEPARTMENT OF  
BUSINESS FINANCE AND ECONOMICS**

**B. Com. (Hons.)B.F.E. Previous Examination, 2019**

**B. Com. (Hons.)B.F.E. Final Examination, 2020  
(Two Years)**

**JAI NARAIN VYAS UNIVERSITY**  
**JODHPUR**

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### **NOTIFICATION**

**In compliance of decision of the Hon'ble High Court all students are required to fulfil 75% attendance rule in each subject and there must be 75% attendance of the student before he/she could be permitted to appear in the examination.**

**REGISTRAR  
(Academic)**



**JAI NARAIN VYAS UNIVERSITY  
JODHPUR**

**DEPARTMENT OF BUSINESS FINANCE & ECONOMICS  
FAC ULTY OF COMMERCE & MANAGEMENT STUDIES  
JAI NARAIN VYAS UNI VERSITY, JODHPUR**

**LIST OF STAFF MEMBERS**

**PROFESSORS**

- 1 Dr. Raman Kumar Dave, Head of Department
- 2 Dr. Mahendra Singh Rathore (On leave)
- 3 Dr. Narendra Kothari
- 4 Dr. Ram Singh Meena
- 5 Dr. Sunil Mehta
- 6 Dr. Dungar Singh Kheechee

**ASSOCIATE PROFESSORS**

- 7 Dr.(Mrs.) Jatan Kanwar Jain
- 8 Dr.Mahendra Kumar
- 9 Dr.(Mrs.) Navneeta Singh
- 10 Dr.Krishn Awatar Goyal

**ASSISTANT PROFESSORS**

- 11 Dr.(Mrs.) Anju Agarwal
- 12 Dr.Kshitiz Maharshi
- 13 Dr.Rajendra Prasad Meena

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**BACHELOR OF COMMERCE**  
**HONOURS COURSE**  
**BUSINESS FINANCE AND ECONOMICS**  
**GENERAL INFORMATION FOR STUDENTS**

The Bachelor of Commerce (Hons) BFE course is not intended to be a terminal course. The students who aspire to take up post-graduate courses (M.Com.), (M.B.A.) in the Faculty of Commerce and

Management Studies are preferred to join this course.

The examination for the degree of Bachelor of Commerce (Hons.) will consist of two parts : B. Com. (Hons.) Previous and B. Com.(Hons.) Final respectively.

If admitted to the B.Com. Honours course the candidates will take the Honours Previous examination at the end of the first year of the course and after having attended a regular course of study for the second year, the candidate will take the B. Com. Hons.Final examination at the end of the second year.

*Eligibility for Admission*

No candidate shall be eligible for admission to the B. Com. (Hons.) Course unless he/she has passed *in all the subjects of B. Com. Pt. I Examination of this University* or in all the compulsory and optional subjects including B.A. I/B. Sec. I with Economics from this University or of any other examination recognised as equivalent thereto and has secured at least 48% marks in the aggregate (including language) and

50% marks in the subject which he/she offers for the Honours Course (Business Finance and Economics Group). The candidate for the B. Com. Hons. Examination shall answer question through English or Hindi medium. The medium of instruction shall be English or Hindi medium, The candidate for the B. Com. (Hons.) Course shall be a select group preparing for higher academic achievements.

*The Course Design*

There shall be six papers for the B. Com. Honours (Previous) Examination and six papers for the B. Com. Honours (Final) Examination.

Each paper shall be of three hours duration carrying 100 marks. For a pass at the B. Com. Honours (Previous) Examination a candidate is required to secure at least 25 percent marks in each paper/subject and 48 per cent marks in the aggregate.

For a pass at the B. Com. Honours (Final) Examination a candidate is required to secure at least 25 per cent marks in each paper/subject and

(Previous) and B. Com. Honours (Final), Examination taken together for Honours Degree but 36% for B.Com. Pass Degree.

For the B. Com. Honours, the candidates will be awarded divisions as per under after taking into consideration the marks secured at the B. Com. Honours (Previous) and B. Com. Honours (Final).

48 per cent marks in the aggregate of both B. Com. Honours

First Division : 60 per cent and above of the aggregate marks.

Second Division : 48 per cent and above but less than 60 per cent of the aggregate marks.

However, candidates securing at least 25 per cent marks in each paper/subject and 36 per cent or more but less than 48 per cent marks in the aggregate, shall be awarded B. Com. (Pass) degree.

*Note :* (1) For all regular candidates in the Faculties of Arts, Education and Social Sciences, Law, Commerce and Engineering, the minimum attendance requirement shall be that a candidate should have attended at least 70% of the lectures delivered and the tutorials held taken together as well as 70% of the practicals and sessionals from the date of his/her admission.

(2) Condonation of shortage of attendance :

The shortage of attendance upto the limit specified below may be condoned on valid reasons.

- i) Upto 6% in each subject plus 5 attendance in all in aggregate of the subject/papers may be condoned by the Vice-Chancellor on the recommendation of the Dean/Director/Principal for under-graduate students and on the recommendation of the Head of the Department for the post-graduate classes.
- ii) The N.C.C./N.S.S. Cadets sent out to parades and such students who are deputed by the University to take part in games, athletic or cultural activities may, for purposes of attendance be treated as present for the days of their absence in connection with the aforesaid activities and that period shall be added to their subjectwise attendance.

*Note :* The attendance for supplementary students will be counted from date of admission.

**BUSINESS FINANCE AND ECONOMICS****Teaching and Examination Scheme**

Paper						Duration
	1	2	3	4	5	6
<b>B.Com. Honours (Previous) 2019</b>			36		48 (P+F)	

**CORE PAPERS**

1. Money and Banking System in India	1.	100	25		3 Hours
2. Rural Economics	2.	100	25		3 Hours
3. Business Economics	3.	100	25		3 Hours
4. Foreign Exchange & Foreign Trade	4.	100	25		3 Hours

**SUBSIDIARY PAPERS**

1. CORPORATE ACCOUNTING AND AUDITING	5	100	25		3 Hours
2. Business Communication and Management	6	100	25		3 Hours

**B.Com. Honours (Final) 2020****CORE PAPERS**

1. Financial Management	1	100	25		3 Hours
2. Financial Market Operations & Services	2	100	25		3 Hours
3. Business Statistics	3	100	25		3 Hours
4. Public Finance	4	100	25		3 Hours

**SUBSIDIARY PAPERS**

5. Business Budget & Budgetary Control	5	100	25		3 Hours
6. Economic Laws & Taxation	6	100	25		3 Hours

Note : There will be no Supplementary/ATKT.

To Pass 25% and 36% in aggregate, for Hons. 48%

**Format of Question paper**

Durations 3 Hours

Max. Marks : 100

**Section-A**

Two questions from each Unit.

10 very small question. Each question carry 2 marks.

a

b

c

d

e

f

g

h

i

j

Answer of each question shall be limited upto 30 words.

**Section-B**

10 Question (Two questions from each Unit) Students will answer one question from each Unit. Each question will carry 7 Marks.

Unit - 1

1 Question A or B

Unit - 2

2 Question A or B

Unit - 3

3 Question A or B

Unit - 4

4 Question A or B

Unit - 5

5 Question A or B

Answer of each question shall be limited upto 250 words.

***Section-C***

This section will include 05 questions (One question from each unit). Student will answer any 03 questions. Each question will carry 15 marks.

- 1 Unit 1
- 2 Unit 2
- 3 Unit 3
- 4 Unit 4
- 5 Unit 5

Answer of each question shall be limited up to 500 words.

Note :- In case Numerical, Figures, chart, Diagrams and Graph the above limit of words shall not apply



## **B.COM.HONS.(BFE) PREVIOUS EXAMINATION, 2019**

### **PAPER I**

#### **Money and Banking System in India**

- Unit I : Money : Meaning, Definition, Function, importance, classification of money, money supply in India, Monetary Standards-India monetary system, An overview of Inflation & Deflation: Causes and Remedial action
- Unit 2 : Fisher's quantity theory of money the Cambridge equation. The Keynesian approach, saving and Investment. Business cycle: Nature, Phases of a Business Cycle, the problems of Business Cycle.
- Unit 3 : Commercial Bank : Meaning & Definition of Banks, functions and importance, Types, Organisation. Credit creation by banks,
- Unit 4 : Innovative Trends & recent trends in Indian Banking: E-banking, Internet banking, Electronic payment system: NEFT,ECS,RTGS. Mobile banking, Retail banking, Debit & credit card. Negotiable Instruments- Cheques, Bill of Exchange and Promissory notes. Rural Banking, Co-operative Banks in India
- Unit 5: SBI: Establishment & objectives, Organisation & Management, Functions, progress, RBI: Establishment, objectives, Function, Organisation & Management

#### **Suggested Books:**

Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi  
Natarajan S, Parameshwaran R: Indian Banking, S.Chand & Company  
Averbach, Robert D: Money, Banking and Financial Markets Macmillan, London.  
Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.  
Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.  
Mittani D.M.: Money, Banking & International Trade, Himaliya Publishing, Delhi  
Bhole L.M.: Financial Market and Institution, Tata McGraw Hill, Delhi  
J.K. Tandon and T.N. Mathur,Banking and Finance, Shivam Book House, Jaipur ( Hindi & English Version)  
Vashitha, Swami, Gupta: Banking and Finance, RBD, Jaipur  
Agarwal & Singh: Internet Banking Technology, Raj Publishing house, Jaipur  
Mathur B.L. & Dave R.K.: Money and Banking System, (Hindi & English), Wide Vision,Jaipur  
Ojha.B.L.: Money and Financial System, (Hindi & English), Ajmera book Company, Ajmer  
Trivedi, dashora, Nagar and Jain: Money and Banking System, (Hindi & English), RBD, Jaipur  
Mathur & Kateva: Banking & Finance, Wide Vision, Jaipur  
Bhat Anil K: Indian Banking System, Shivam Book, Jaipur.  
Sundharam & Vaishney: Banking Thory Law & Practice, Sultan Chand & Sons, Delhi

## **PAPER II**

### **Rural Economics**

- Unit I : Nature and problems of rural economy, concept of Rural Economy. Rural versus urban development, Nature and causes of imbalance between rural areas and urban areas during planning period, Causes of Rural backwardness, need for rural development; Significance of rural development, Social significance, Economic significance, Political significance, *Bharat-Nirmaan*.
- Unit2: Agriculture Policy, Characteristics, Importance, problems and suggestion. Irrigation : Meaning, problem and suggestion for improvement, Green, white and blue Revolution.
- Unit:3 Rural Development Strategies : Objective of Panchayati Raj. Role of Panchayati Raj System in Rural Development, Women empowerment with special reference to Panchayati Raj Institutions, Problems of rural unemployment, types, measures to solve the problem with special reference to employment guarantee schemes.
- Unit4 : Rural credit-Role of Rural Credit Institutions Cooperative and Commercial Banks, Role of Regional Rural Banks, NABARD, Micro Finance, Rural Tourism with special reference to Rajasthan, Rural Industrial Development : Government Policy for Industrial Development in rural areas under Plan
- Unit 5 : A) Rural Energy-Features, problems. Energy Development & Utilization : Conventional and non-conventional sources of energy, Windmill, Solar energy.  
B) Co-operation-Meaning, Principles of Co-operative Organization and function of co-operative societies specially towards White Revolution, Co-operative Movement in India

### **BOOKS RECOMMENDED**

Nanavati, M.B. and Anjaria, J.J. : Indian Rural Problems, Vora & Co. Agarwal, A.N. : Indian Agriculture  
Desai, Vasant : A Study of Rural Economic, Himalaya Publishing House  
Mathur B.L.: Cooperative Development, RBSA, Jaipur  
Govt. of India : Sixth and Seventh Five Year Plans, National Commission on Agriculture  
Reports on-RBI Working Group on Regional Rural Banks  
Working Group on Multi Agency Approach to Agricultural Finance

**Paper III**  
**Business Economics**

- Unit 1: Market: Meaning and Classification. Market price, Normal price and relationship, General theory of price, determination of equilibrium price and condition for firms equilibrium, Time element in price determination.
- Unit 2: Price and output determination under perfect competition: Meaning and definition, characteristics, Perfect & pure competition, Equilibrium of a firm & industry in the short and long period. Monopoly: Meaning and definition, characteristics, classification, Price and output determination in the short and long period. Price determination under Discriminating Monopoly.
- Unit 3 : Price and output determination under imperfect competition( Monopolistic Competition): Meaning and definition, characteristics, Price and output determination in the short and long period. Price and output determination under Oligopoly: Meaning, definition, essential conditions, Types, Price and output determination and price leadership and collusive oligopoly.
- Unit 4 : Factor pricing (i) : Theory of Distribution, Marginal Productivity, Modern theory of distribution. Wages: Meaning, characteristics, Theories of wages. Rent: Concept, Ricardian & Modern Theory of rent, Scarcity Rent, Quasi Rent
- Unit 5 : Factor pricing (ii) : Interest: Concept and theories of Interest. Profit: Concept and theories of profit, Price mechanism: concept, Characteristics, Role and limitation.

**BOOKS RECOMMENDED**

Stonier and Hague : A Text Book of Economic Theory  
Dewett : Modern Economic Theory, H.E. Singh, V.P. : Economic, H.E.  
Dewett, K.K. : Modern Economic Theory, S. Chand  
Mithani, D.M. : Principles of Economics, Himalaya  
Agarwal and Ararwal: Vyavsayik Arthshastra, RBD, Jaipur  
Mathur B.L. & Dave R.K.: Business Economics, (Hindi & English) Vide vision publisher, Jaipur.  
Ojha B.L.: Business Economics, RBD Publication, Jaipur.  
C.M. Chaudhary: Business Economics, Jaipur  
Agarwal M.D & Som Deo: Business Economics, RBDS, Jaipur

## **Foreign Exchange & Foreign Trade**

Unit 1	Introduction: Meaning , definition, importance and problems of foreign trade. terms of trade: Meaning, types, and factors, Balance of trade, Balance of payment, concept, importance, causes of disequilibrium and remedial measures.
Unit 2	International payments: Meaning, characteristics, need, difficulties, and methods. Documentary credit: Meaning, characteristics, procedure, types, advantages, limitations and precautions.
Unit 3	International Economic and Trade Organization, International Monetary Fund (IMF), International Bank for Reconstruction & Development (IBRD), International Financial Corporation (IFC), Asian Development Bank (ADB), World Trade Organisation (WTO), Special Drawing (SDR)
Unit 4	Foreign exchange rate: Meaning, types, importance, causes of Fluctuations and theories of Foreign exchange rate determination. Exchange Control : Meaning, objectives and methods, Exchange control in India.
Unit 5	Export promotion and import substitution. Export Credit Guarantee cooperation(ECGC). Commercial Policy, Export houses and Trading Houses, Export Processing Zones (EPZ's), Special Economic Zones (SEZ's), 100 % Export Oriented Units (EOU), Export Import (EXIM) bank.

### **BOOKS RECOMMENDED**

Saini, H.C. : India's Foreign Trade, Its Nature and Financing  
Choudhary, B.K. : Foreign Trade and Its Financing, Himalaya Pub. House , Agra  
Mathur B.L. & Dave R.K. : International Trade & Finance, (Hindi & English), Vide Vision Publisher, Jaipur.  
Singhal : Antarashtriya Arthshastra, Sahitya Bhawan, Agra  
Agarwal, Singh, & Gupta: International Trade & Finance, RBD, Jaipur.  
Ojha B.L. & Hai M.A.: International Trade & Finance, RBD, Jaipur  
Guttridge & Megral; Law Relating to Letter of Credit  
Eleseworth, P.T. : International Economy, New York  
Habaler, G.: Theory of International Trade, William Hedge & Co. Uk.  
Mittani D.M.: Money, Banking , International Trade & Public Finance, Himaliya Publishing, Delhi  
Seth, M.L.: Money Banking and International Trade, Education Pub., Agra

**B.COM.HONS.(BFE) PREVIOUS EXAMINATION, 2019**

**PAPER V**

## **CORPORATE ACCOUNTING AND AUDITING**

- Unit 1 : Meaning of underwriting of shares, their accounting entries and provisions of underwriting of shares in Company Act, Difference between Shares and Debentures. Issue and Forfeiture of shares, Issue of Debentures.
- Unit 2 : Redemption of Preference shares, Profit Prior to Incorporation: Meaning, calculation of Time, Sales and Other Ratios, Calculation of Purchase consideration.
- Unit 3 : Liquidation of Company : Meaning, Liquidator's Final Statement of Account, Calculation of Liquidator's Remuneration. Valuation of Goodwill : Meaning and Methods.
- Unit 4 : Auditing : Meaning, Objectives, Fraud, Audit Programme, Internal Control. Verification of assets and Liabilities.
- Unit 5 : Vouching : Meaning. Importance. Auditor's Report : Clean and qualified, Investigation : Meaning Objectives, Investigation on suspecting frauds, Company Auditor : Qualification, Powers and Duties.

### **SUGGESTED READINGS**

Bissa Chitlangi Rajpurohit : Corporate Accountancy  
Shukla and Grewal : Advanced Account  
Gupta R.L. and Radhaswami : Advanced Accounts  
Chakraborty, H. : Advanced Accountancy  
Spicer and Pegler : Practical Auditing  
Tondon B.N. : A Handbook of Practical Auditing (H & E) Sharma, T.R. : Ankeshan (H & E)  
Jain and Khandelwal : Ankeshan (H & E) Gupta Kamal : Contemporary Auditing

**B.COM.HONS.(BFE) PREVIOUS EXAMINATION, 2019**

**PAPER VI**

## **BUSINESS COMMUNICATION AND MANAGEMENT**

- Unit 1 : Business Communication; Introduction, Basic forms of Communicating, communication Models and processes, Theories of communication, Corporate Communication, Improving communication Practices in business communication, Group discussions, Mock Interviews, Seminar, Effective Listening Exercises, Individual and Group presentation and Report writing.
- Unit 2 : Purchasing: Concept and scope of Purchasing Management, Principles and objectives of Purchasing, Purchasing procedure; Requisitioning, Selecting Source of supply, ordering, Delivery, Scientific Purchasing.
- Unit 3 : Production : Meaning and Scope, Production, Planning and Control-Objectives, Techniques, Importance, and Advantages of Production Planning and Control, Quality Control and Inspection : Concept and Importance, Plant layout, Plant Location : Meaning, Determinants and Basis of Optimum Plant Location.
- Unit 4 : Marketing : Concept, Functions and importance, Marketing Research : Meaning, Scope, Contributions and limitations of Marketing Research procedure, Types and Techniques. Product : Meaning, role, planning, process and Life cycle, pricing, Meaning, role procedure and Management, Channels of Distribution : Meaning, role, Classification and Factors governing choice of channels of distribution.
- Unit 5 : Personnel : Meaning, Scope, Functions of personnel Management. Introduction to Recruitment, Selection, Evaluation, Methods of job Analysis and Evaluation, Scheme and limitations of Job Evaluation, Merit Rating, Meaning, objectives and techniques. Training and Development.

### **SUGGESTED READINGS**

Bovee and Thill : Business Communication Today, Tata McGraw Hill, New Delhi  
Randall, E. Magors : Business Communication, Harper and Row, New York  
Kaul : Business Communication, Prentice Hall, New Delhi  
Kaul : Effective Business Communication, Prentice Hall, New Delhi  
Robinson, Netrakanti and Snintre : Communicative Competence in Business English, Orient Longman, Hyderabad  
Agarwal, R.D. : Organisation and Management  
Philip Kotler : Marketing Management  
Saxena, S.C. : Business Administration and Management  
Gandhi, J.C. : Marketing : A Managerial Introduction  
Gupta, M.S. : Kriyatmak Prabandh, Modern Publications, Jodhpur  
Upadhyay & Kumbhat : Utpadan Prabandh

### **B.COM.HONS.(BFE) FINAL EXAMINATION, 2020**

#### **PAPER I**

#### **Financial Management**

- Unit 1      Meaning, Importance, Objectives and functions of

	Financial Management, Conflicts in profit versus value maximization principle, Role of Chief Financial Officer. Time value of money.
Unit 2	Cost of Capital, Capital Structure decisions- Capital structure patterns, designing optimum capital structure, Various capital structure theories. operating leverage, financial leverage and Combined Leverage.
Unit 3	Capital budgeting- concept, theory, Techniques of Decision making: Non-discounted and Discounted Cash flow approaches.
Unit 4	Dividend & Dividend Policy, determinants of Dividend policy, Walter's, and Gordon's model, M.M. Hypothesis.
Unit 5	Management of working capital: Nature, significance, determining of working capital requirements, Inventory management, cash management, Receivables management.

### ***SUGGESTED READINGS***

- Agarwal, Agarwal, Kothari: Financial Management,(Hindi & English) RBD Publication, Jaipur.  
Kothari & Dave : : Financial Management,(Hindi & English) Shivam book house, Jaipur.  
Khan M.Y and Jain P.K.: Financial Management. TataMcGraw hill, New Delhi  
Pandey I.M: Financial Management. Vikas Publishing house, New Delhi  
Prasanna Chandra: Financial Management - Theory and Practice. TataMcGraw hill, New Delhi  
Agarwal & Mishra: Financial Management.  
Bierman, H. And Smidt, S.: The Capital Budgeting Decisions. Harcourt collage publisher, Singapore.  
Fama, E.F. and Miller, M.H.: The Theory of Finance.  
Hunt, P., Williams, C.M. and Donaldson, G.: Basic Business Finance.  
Van Horne, J.C.: Financial Management and Policy. Prentice hall, New Delhi  
Kuchhal, S.C.: Financial Planning – An Analytical Approach. Chaitanya Publishing House,Michgun.
- Malodia, G.L.: Financial Management. Jodhpur  
Ravi M. Kishore: Financial Management. Taxman Publisher, New Delhi  
S.N. Maheshwari: Financial Management. New Delhi

- Unit I : Indian financial system: Meaning, Role of financial market in India, Structure of Financial Market, Money Market: Definition, composition, Defect, and suggestion for improving money market, Money market instruments, recent trends of Organised money market.
- Unit 2 : Capital market: Meaning, definition, instruments, Primary Market : Functions of New Issue market, Method of Issue of Stock & securities, Agencies related with new issue market, Problems of new issue market, Suggestion for new issue market reform.
- Unit 3 : Stock Exchange: Definition, characteristics, advantages, disadvantages and functions of Stock Exchange. Listing & De-listing of Securities: procedure, advantage, legal requirement. Regulatory structure, Public issue: Pricing, Marketing. Reform of secondary market. Functionaries of stock Exchanges: Stock Broker, and sub-broker.
- Unit 4 : SEBI: Establishment, Organisation & Management, power and function of SEBI, role and achievement of SEBI, Guidelines of SEBI: new issue market, Initial Public Offers (IPO's), secondary market, listing, underwriting, bonus share.
- Unit 5 : Merchant banking: Meaning, functions, Guidelines of SEBI regarding Merchant banking. Investor protection: grievances and removal. Credit rating: Meaning, objectives, functions advantages & disadvantages. Credit rating in India.

## **BOOKS RECOMMENDED**

Gurley,J and Saw,E.S : Money in a Theory of Finance, Washington, Brooking Institution  
 Gold Smith, R.W. : Financial Institution, Random House  
 Khan, M.Y. : Indian Financial Theory and Practice, Vikas Publishing House, Delhi  
 Khan, M.Y. Financial Services, Vikas Publishing House, Delhi  
 Bhalla V.K.: Financial Market, S chand, Delhi  
 Mehta Jogendra: Mutual Fund & Stock Exchange, Aadi Publication, Jaipur  
 Mathur B.L. & Dave R.K.: Financial Market Operations, (Hindi & English), Vide Vision Publisher, Jaipur  
 Mishra V.K.: Financial Market Operations, (Hindi & English), RBD, Jaipur  
 Saraswat & Choudhary: Financial Market Operations, (Hindi & English), RBD, Jaipur  
 Garden, & Natarajan: Financial Market & Institution: Himalaya Publishing, Delhi  
 Agarwal, Garden, & Natarajan: Indian Financial Market & Services: Himalaya Publishing, Delhi  
 Gurusamy S: Financial Market & Institutions: Himalaya Publishing, Delhi

## **B.COM.HONS.(BFE) FINAL EXAMINATION, 2020**

### **PAPER III**

### **BUSINESS STATISTICS**

Unit I : Statistics: Definition, Function, Limitations (Distrust), Collection of



Data; Primary and Secondary, Meaning and Sources of collection of Data, Index Numbers

Unit 2 : Classification and Tabulation of Data, measures of central tendency; Mean, Mode and Median, Analysis of Time Series - Theoretical explanations.

Unit 3 : Measures of Dispersion : Quartile Deviation, Mean Deviation and Standard Deviation, Correlation; Karl's Pearson Rank and Concurrent Deviation Method

Unit 4 : Business Forecasting: Meaning, Importance and Technique, Interpolation and Extrapolation : Binomial, Newton and Lagranges Method

Unit 5 : Vital Statistics: Meaning, Utility, Vital Statistics in India, Share shortcomings, suggestion, Death and Birth Rates, fertility rates, Reproduction rates, Regression Analysis (Simple problems).

### **SUGGESTED READINGS**

Elhance, D.N. : Fundamental of Statistics

Nagar, K.N. : Sankhyiki Ke Mool Tatva

Gupta, S.C. and Indra Gupta : Business Statistics

Sancheti and Kapur : Statistics

Gupta, S.P. : Statistics Methods

### **B.COM.HONS.(BFE) FINAL EXAMINATION, 2020**

#### **PAPER IV**

#### **Public Finance**

Unit 1 : Public Finance - Meaning, Nature and Scope, importance of Public finance. Principal of Maximum Social Advantage,

Difference between public Finance and Private Finance. Public Finance and Economic Development.

- Unit 2: Taxation :Taxation-Types, Principle and Cannos. Impact and Effects, Incidence of Taxes, Shifting of tax. Taxable Capacity, Indian Tax System. Non tax revenues.
- Unit 3: Public Expenditure: Meaning, classification and Principles of Public expenditure, Importance of Public Expenditure. Canons of public expenditure, Effects of Public Expenditure. Trends and causes of rising public expenditure in India.
- Unit 4: Public Borrowing : Meaning, Nature, types, techniques of principles of public borrowing. Sources of Public debt and redemption of Public debt. Role and effects of Public debt in economic Development, Trends and causes of rise in public debt.
- Unit 5: Fiscal Policy - Meaning, objective and tools, Fiscal policy in India. Deficit Financing, Government budgeting - Meaning, types and procedure. Public Revenue: Meaning, sources and classification.

### **BOOKS RECOMMENDED**

Hajela. : T.N. Rajasva (H) Dalton, H. : Public Finance  
Hicks, U.K. : Public Finance  
Musgrave, R.A. : The Economics of Public Finance  
Prof. R.N. Bhargava: Theory and Working of Union Finance in Inia  
Prof. R.N. Bhargava : Public Finance  
Dr. R.C. Agarwal : Public Finance, Viks Publishing house, Delhi.  
Prof. J.K. Mehta : Public Finance B.N. Gupta : Government Budgeting  
Mittani D.M.: Money, Banking , International Trade & Public Finance, Himaliya Publishing, Delhi  
D.T. Lakadwala : Union State Finance Relation  
Report on currency of Finance (annual) R.B.I. : Bulletin  
Bhatiya H.L.: Public Finance, Vikas Publishing house, Delhi  
Vaish M.C.: Money, Banking, Trade & Public Finance, Wiley Eastern Liited, DELHI

### **B.COM.HONS.(BFE) FINAL EXAMINATION, 2020**

#### **PAPER V**

#### **Business Budget & Budgetary Control**

- Unit 1: Business Budget: Meaning, Definition, Objective, characteristics, limitation of budget. Budgeting: Meaning, Definition, Objective,

characteristics, Principles, advantages & limitation of budgeting. Essential of effective budget, Budget Committee.

- Unit 2 : Types of Budget : Classification of Budget: Fixed and Flexible Budget, Production Budget, Cost of Production, Direct Material Budget, Direct Labour Budget, Overhead Budget, Performance Budget, Zero Based Budget, Master Budget. Cash Budget: Meaning, objectives, Importance and Advantage, Format of Cash Budget, Method of Preparing Cash Budget
- Unit 3 : Business Forecasting: Meaning, characteristics, objects, Importance, Limitations. Theories and Techniques of Business Forecasting. Business Product & Production Decisions: Meaning, product & production decision area, Use of Alternative Production Facilities, Determination of Profitable Level of Production, Determination of Product Mix on the basis of key factors.
- Unit 4 : Budgeting Control : Meaning, Definition, Characteristics, Object, principles, Advantage and Disadvantage, Limitations of Budgeting Control. Project Planning: Meaning, features, stages, Types of Project, Project Appraisal: Project feasibility study & Profitability Analysis.
- Unit 5 : Analysis of Risk and Uncertainty: Basic risk concept, Risk evaluation approaches, Value analysis: Meaning, Characteristics, Objective, phases and limitation of value analysis. Management information & reporting system.

**Recommended Books:**

Project Planning & Budgetary Control: Agarwal & Saraswat, RBD, Jaipur  
Business Budgeting : M.D.Agarwal & Vijaesh, R.B.D, Jaipur  
Business Budgeting : M.R.Agarwal , R.B.D, Jaipur  
Corporate Finance, Ross, Westerfield, McGraw Hill, USA  
Investment Analysis and Management, Charles P.Jones, John Wiley & Sons. USA  
Modern Financial Management, Ross, Westerfield, Jaffe, Jordan, McGraw Hill, USA  
Practical Budgeting Decision : Harold & Seymour,

**B.COM.HONS.(BFE) FINAL EXAMINATION, 2020**  
**PAPER VI**

**ECONOMIC LAWS & TAXATION**

- Unit 1 : Consumer Protection Act, 1986: Nature and scope, Salient features,

objective, right of consumer under this act, , Remedies, Salient features of payment of wages Act, 1936.

Unit 2 : Workmen Compensation Act, 1923, Main provision, salient feature of Factories Act, 1948, Black Money Act 2015 – Main Highlights

Unit3 : Income Tax: Definition: Assessment year, Previous year, Income, Assessee, casual Income. Exempted income under I.T. Act, Tax Evasion, Tax Avoidance, Residence and Types of Residence.

Unit 4 : Deemed Income. Deduction from Gross total Income, Income tax authorises and their powers. Assessment procedure and Types of Assessment.

Unit 5: Income from salary, Income from House Property, set off and carry forward of losses.

### **BOOKS RECOMMENDED**

Giri, V.V. : Labour Problems in Indian Industries  
Trivedi : Labour Legislation in India  
Sinha, V.V. & Sharma : Arathasastra  
Pant, S.C. : Indian Labour Problems  
Mahrotra, H.C. : Income Tax Law and Practice  
Patel and Choudhary : Income Tax  
Gupta and Modi : Income Tax Law  
Bare Acts