



पाठ्यक्रम
SYLLABUS

SCHEME OF EXAMINATION AND COURSES OF STUDY

FACULTY OF COMMERCE

**B.Com. (Hons) Part-I Examination
(10+2+3 Pattern)**

2009-10 से प्रभावी(w.e.f.)

सत्र 2013-14

महर्षि दयानन्द सरस्वती विश्वविद्यालय, अजमेर

NOTICE

1. Change in Statutes/Ordinances/Rules/Regulations/ Syllabus and Books may, from time to time, be made by amendment or remaking, and a candidate shall, except in so far as the University determines otherwise comply with any change that applies to years he has not completed at the time of change. The decision taken by the Academic Council shall be final.

सूचना

1. समय-समय पर संशोधन या पुनः निर्माण कर परिनियमों / अध्यादेशों / नियमों / विनियमों / पाठ्यक्रमों व पुस्तकों में परिवर्तन किया जा सकता है, तथा किसी भी परिवर्तन को छात्र को मानना होगा बशर्ते कि विश्वविद्यालय ने अन्यथा प्रकार से उनको छूट न दी हो और छात्र ने उस परिवर्तन के पूर्व वर्ष पाठ्यक्रम को पूरा न किया हो। विद्या परिषद द्वारा लिये गये निर्णय अन्तिम होंगे।

SCHEME OF EXAMINATION

For a pass at each examination, a candidate shall be required to obtain a minimum of 36% marks in each subsidiary subject and 40% in the Honours subjects. Passing separately in the practicals wherever prescribed, shall be necessary. successful candidate will be classified as under :

First Division	60%	of the aggregate marks prescribed in honours and Subsidiary subjects at Pt. I, Pt. II and Pt. III examination taken together.
Second Division	50%	

All the rest will be declared to have passed the examination. No division shall be awarded at the Honours Pt. I and Pt. II examination.

The candidate will have to clear the combined paper of English Hindi and Book-keeping and Accountancy in three chances. The marks of combined paper and Book keeping shall not be counted towards award to Division.

DISTRIBUTION OF MARKS

S. No.	Name of the Subjects/Papers	No. of Papers	Duration	Max. Marks	Min. Pass Marks
B.Com. Honours Pt. I :					
1.	General Hindi or General English or Ele. Hindi (in lieu of General Hindi) or History of Indian Civilization (in lieu of General Hindi)		3 Hrs.	100	36
2.	Elementary Computer Applications	Theory	3 hrs.	100	36
3.	Environmental Studies	Theory	3 hrs.	100	36
Honours Subject (ABST)					
	Paper-I Business Statistics		3 hrs.	100	
	Paper-II Cost Accounting		3 hrs.	100	
	Paper-III Corporate Accounting		3 hrs.	100	160
	Paper - IV Financial Accounting		3 hrs.	100	
Subsidiary Subjects :					
	Bus. Adm. Paper -I Business Law		3 hrs.	100	36
	EAFM Paper - II Business Economics		3 hrs.	100	36

1. सामान्य हिन्दी

समय 3 घंटे

उत्तीर्णांक : 36

पूर्णांक : 100

निर्देश: इस प्रश्न-पत्र के प्राप्तांक श्रेणी निर्धारण में सम्मिलित नहीं किये जायेंगे।

अंक योजना-

(अ भाग)

- गद्य एवं पद्य संकलन की विविध विधाएँ क्रमशः (25 + 25 = 50 अंक)
 1. एक प्रश्न व्याख्याओं से संबंधित क्रमशः (10 + 10 = 20 अंक)
 2. दो परिचयात्मक प्रश्न पाठ्य पुस्तकों से (15 + 15 = 30 अंक)

(ब भाग)

1. शब्द शुद्धि -5 अंक
 2. वाक्य शुद्धि -5 अंक
 3. पारिभाषिक शब्दावली (अंग्रेजी शब्दों के हिन्दी समानार्थक शब्द) -5 अंक
 4. संक्षेपण -5 अंक
 5. पल्लवन -5 अंक
 6. वाक्यांश के लिए सार्थक शब्द -5 अंक
 7. प्रारूप -5 अंक
 8. शब्द युग्म: अर्थ-भेद -5 अंक
 9. निबन्ध -10 अंक

गद्य-संकलन

1. ग्रामोत्थान- नानाजी देशमुख, दीनदयाल शोध संस्थान चित्रकूट
 2. पर्यावरण और सनातन दृष्टि छगन मेहता, संक्रान्ति और सनातनता, संकलन से वागदेवी प्रकाशन बीकानेर
 3. ठिठुरता हुआ गणतंत्र (व्यंग्य)- हरिशंकर परसाई, तिरछी रेखाएँ, वाणी प्रकाशन दिल्ली
 4. लछमा (रेखाचित्र) महादेवी वर्मा, अतीत के चल चित्र वाणी प्रकाशन, नई दिल्ली
 5. अग्नि की उड़ान (परिच्छेद 16) ए.पी.जे.अब्दुल कलाम प्रभात प्रकाशन, नई दिल्ली
 6. भेड़ाघाट: मार्बल रॉक्स और धुआँधार - अमृत लाल बेगड़ अमृतस्य नमदा ग्रंथ, मध्यप्रदेश अकादमी, भोपाल, मध्यप्रदेश
 7. आवाज का नीलाम (एकांकी) धर्मवीर भारती गद्य-प्रभा-डॉ. नवल किशोर पंचशाल प्रकाशन, जयपुर
 8. सावचेती विजयदान देथा, आउटलुक पत्रिका 03.10.2005
 9. हिन्दी भाषा और उसकी विरासत -डॉ. विद्यानिवास मिश्र, हिन्दी साहित्य का पुनरावलोकन विद्या निवास मिश्र, प्रभा प्रकाशन, दिल्ली
 10. सुसंग-कुसंग-सीताराम महर्षि, कृष्ण कुटीर, रतनगढ़, चुरू (राज.)
 11. ये हैं प्रोफेसर शशांक-डॉ. विष्णुकान्त शास्त्री - स्मरण को पाथेय बनने दो संग्रह. लोक भारती, इलाहाबाद (उ. प्र.)
 12. तुलसी के काव्य में 'कुराज' और 'सुराज'- प्रो. सूर्य प्रसाद दक्षित साहित्यिक डी 54, निराला, नगर लखनऊ (उ. प्र.)

पद्य - संकलन

1. गंगावतरण, भारतेन्दु हरिश्चन्द्र 'भारतेन्दु समग्र' संपादक, हेमंत भार्मा हिन्दी प्रकाशन संस्थान, वाराणसी (उ. प्र.)
 2. गोवर्धन धारण, हरिऔध 'प्रिय प्रवास' महाकाव्य हिन्दी साहित्य कुटीर, वाराणसी (उ. प्र.)
 3. भारत वन्दना मेथिलीशरण गुप्त 'मंगल-घट' काव्य ग्रंथ साहित्य (नीलाम्बर परिधान) सदन चिरगाँव, झाँसी (उ. प्र.)
 4. सम्र शेष है रामधारी सिंह दिनकर 'परशुराम की प्रतीक्षा' ग्रंथ से, राजपाल एण्ड संस. दिल्ली
 5. वीरों का कैसा हो बसना, सुभद्रा कुमारी चौहान 'सुभद्रा कुमारी चौहान' सम्पादक: सुधा चौहान साहित्य अकादमी, नई दिल्ली
 6. चल पड़े जिधर दो डग, सोहन लाल द्विवेदी 'राष्ट्रीय गीत संग्रह' साहित्य अकादमी, नई दिल्ली

7. श्रम दयाकृष्ण विजय 'श्रम-धरा' अर्चना प्रकाशन, अजमेर
 8. भारती की साधना इन्दुशेखर तत्पुरुष 'हमारा दृष्टि कोण स्मारिका' 70/75 मानसरोवर जयपुर (राज.)

1. GENERAL ENGLISH

Duration : 3

Min.Pass Marks 36

M.M. 100

Objectives : This Is Essentially a Language Based Course. It aims at making students read English prose with a view to enlarging their comprehension of the language and encouraging them to develop reading habits. It also aims at giving them basic skills in grammar widening their vocabulary and teaching them to write simple and correct English.

1. Comprehension and vocabulary

- A. Question based on content from the prescribed text 10
 B. Question based on a passage from the prescribed text to test the candidate's comprehension and vocabulary 20
 C. Question based on an unseen passage to test the candidate's comprehension and vocabulary 10
 (there will be text of essays and short stories between 100 and 120 pages in length. The text book prescribed is " Language Through Literature" (OUP, NEW DELHI)
2. Composition
 A. Letter/application writing 10 marks
 B. Paragraph writing/ precis writing 10 marks
 C. Report writing 10 marks
3. Translation
 A. Elements of a sentence 2 marks
 B. Transformation of sentence 6 marks
 C. Modals 2 marks
 D. Tense usage 2 marks
 E. Determiners 2 marks
 F. Common errors in English 2 marks
 G. Phrasal verbs 4 marks

Phrasal verbs

- Break : Break away, Break down, Break off, Break up
 Bring : Bring about, Bring in, Bring up, Bring down
 Come : Come by, Come across, Come upon
 Carry : Carry out, Carry on, Carry off, Carry over
 Call : Call on, Call off, Call at
 Get : Get Along, Get Away, Get By, Get Through, Get Over
 Give : Give up, Give away, Give in
 Hard : Hard up, Hard of hearing, Hard nut to crack, Hard to please
 Look : look after, look in to, look forward to, look upto
 Put : put out, put off, put up, put up with
 Run : run after, run down, run over, run out of
 Take : take after, take up, take to

Books recommended

1. A.J. Thomson and A.V. Martinet : A Practical English Grammar (Oxford Paper Back)
 2. S.Pit Corder : Intermediate English Practice Book (Orient Longman)
 3. Bhaskaran and Hordburgh : Strengthen Your English (OUP 1973)
 4. T.I.h. Smith - Pearce : The English Errors Of Indian Students (OUP)
 5. I.K. Sharma and V.D. Singh : A Practical Course of English (Ramesh Book Depot, Jaipur)

1. प्रारम्भिक हिन्दी (ELEMENTARY HINDI)

(सामान्य हिन्दी के स्थान पर केवल अहिन्दी भाषी क्षेत्रों से आए हुए विद्यार्थियों के लिए)

उत्तीर्णांक: 36 अवधि 3 घण्टे पूर्णांक : 100

अंकों का विभाजन-

1. पुस्तकों पर आधारित	50 अंक
2. व्याकरण से संबंधित	20 अंक
3. रचना से संबंधित	
क. लोकोक्तियाँ तथा मुहावरे आदि	10 अंक
ख. पत्र लेखन अथवा निबंध	20 अंक

पाठ्यक्रम :

1. अध्ययनार्थ पाठ्य पुस्तकें : क. निबंध-संग्रह, ख. कहानी संग्रह
2. व्याकरण : शब्द विचार, वाक्य विन्यास, वाक्य खण्ड, पद-क्रम का ज्ञान तथा इसमें होने वाली सामान्य त्रुटियों का ज्ञान।
3. रचना :
 - क. मुहावरों तथा लोकोक्तियों का प्रयोग, काव्य में समान दिखाने वाले शब्दों का अर्थ-भेद और उनका वाक्यों में प्रयोग
 - ख. पत्र लेखन, अथवा सरल निबन्ध।

पाठ्य पुस्तकें :

- क. निबन्ध संग्रह
सुगम हिन्दी गद्य (सम्पादक) सूरज भान, राजपाल एण्ड सन्स, दिल्ली
- ख. गल्पदशिका 2, 7 एवं 8 पाठों को छोड़कर
सं. एम. एल. गर्ग एवं कमला भटनाकर, कालेज बुक डिपो, जयपुर
- ग. व्याकरण एवं रचना-
सुबोध व्याकरण एवं रचना- सं. श्री व्यथित हृदय संशोधन कर्ता- डॉ. अम्बाप्रसाद सुमन, श्री राम मेहरा एण्ड कम्पनी, आगरा।

OR

HISTORY OF INDIAN CIVILISATION

(in lieu of compulsory subject of General Hindi and Foreign Students)
Scheme of Examination

Min. Pass Marks 36 Duration: 3 hrs M.M. 100
There will be following three parts in the question paper of this subject

Part A Marks - 20

Note : Part A will contain 10 question in all. candidate are required to attempt all question in 20 words each. All questions carry equal marks.

Part B Marks - 20

Part B will contain 05 question having one internal choice.
Candidate are required to attempt five questions 50 words each. All questions carry equal marks.

Part C Marks - 60

Part C will contain 05 questions in all. Candidate are required to attempt 03 questions in 400 words each. All questions carry equal marks.

HISTORY OF INDIAN CIVILISATION

Part 'A'

Outline of Historical Development : Indus Valley and the Aryans. Rise of Territorial States, Rise of Empires-Mauryas, Gupta, Kushan & Vardhana.

Part B'

Emergence and Impact of Islam, the Rajput and Akbar. The British Impact. The National Movement Tilak, Gandhi and Nehru.

Part 'C'

Social Life and Cultural Heritage : Family, Caste, Education, Buddhism and Jainism, Bhakti Movement, Literary and Art Heritage, Epics, Kalidas

Tulsidas, Tagore, Sanchi Ajanta Temple Architecture, Mughal Architecture Rajput and Mughal Painting.

2.ELEMENTARY COMPUTER APPLICATIONS

Paper	Exam Hours	Marks	
		Max	Min
Theory	3	100	36

Theory

Theory Examination paper will be as follows:

Duration 3 hours, maximum marks 100, consisting of 100 objective type questions of 1 marks each.

Syllabus

1. Introduction to Information Technology, evolution and generation of computers, type of computers, micro, mini, mainframe and super computer. Architecture of a computer system: CPU, ALU, Memory (RAM, ROM families) cache memory, input/output devices, pointing devices.
2. Number system (binary, octal, decimal and hexadecimal) and their inter-conversions, character codes (ASCII, EBCDIC and Unicode). Logic gates, Boolean Algebra, machine, assembly and high level language including 3GL and 4GL.
3. Concept of Operating system, need and types of operating systems, batch, single user, multi-processing, distributed and time-shared operating systems. Process and memory management concepts. Introduction to Unix, Linux, Windows, Windows NT systems and their simple commands.
4. Internet: Concepts, email services, world wide web, web browsers, search engines, simple programs in HTML, type of HTML documents, document structure element, type and character formation, tables, frames and forms.
5. Word processing packages, standard features like tool bar, word wrap, text formatting, paragraph formatting, effect to text, mail-merge.
6. Presentation Packages: Slide creation, slide shows, adding graphics, formatting, customizing and printing.
7. Computer Networking: Type of networks, LAN, MAN and WAN concept of technology, bridges and routers, gateways and modems, ISDN and leased lines, teleconferencing and videoconferencing.
8. Multimedia technology: Introduction, framework for multimedia devices, image compression standards, JPEG, MPEG and MIDI formats.
9. Database Management Systems: Data, field and records, information database. creation of a database file, insertion, deletion and updating of records, modifying structure, editing and browsing of records, searching, sorting and indexing of records, retrieving of records and report generation. Data processing in government organizations.
10. E-commerce: Concept of e-commerce, benefits and growth of e-commerce, security considerations and hazards of virus and other security risks, anti-virus software, electronic payment system.

Laboratory:

The laboratory exercises will be designed to help in the understanding of concepts of computer and the utilization in the areas outlined in the theory syllabus. The emphasis should be on practical usage rather than on theoretical concepts only. In addition, MS-Office package is to be practiced in the lab.

3.COMPULSORY PAPER OF ENVIRONMENTAL STUDIES

Compulsory in 1 year for all streams at undergraduate level

Scheme of examination

Time 3 hrs	Pass Marks 36	Max. Marks 100
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Theory

Theory paper will contain nine questions. The students are required to attempt five question in all including question no.1 which will be compulsory.

Q1 short answer type. Ten question of two marks each (compulsory)

10×2 = 20 marks

Q2 to Q9 essay type question of 20 marks each (attempt any four)

The students are required to visit some field or sites mentioned in the syllabus under the guidance of a teacher. The teacher shall certify that the student have visited the site and should further inform their respective principal in writing regarding the same.

Note:

1. The marks secured in this paper shall not be counted in awarding the division to a candidate.
2. The candidate have to clear compulsory paper in three chances
3. Non appearing or absent in the examination of compulsory paper will be counted a chance.

CORE MODULE SYLLABUS FOR ENVIRONMENTAL STUDIES FOR UNDERGRADUATE COURSES OF ALL BRANCHES OF HIGHER EDUCATION

Unit 1: The Multidisciplinary nature of environmental studies

Definition, scope and importance

Need for public awareness.

Unit 2: Natural Resources:

Renewable and non-renewable resources:

- Natural resources and associated problems.
 - a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and groundwater. floods, drought, conflicts over water, dams-benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture. fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and nonrenewable energy sources, use of alternate energy sources. Case studies.
 - f) Land resources: Land as a resource, Land degradation, man induced Landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 4: Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation

- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 5: Environmental Pollution

Definition

- Causes, effects and control measures of:-

a. Air pollution	b. Water pollution	c. Soil pollution
d. Marine pollution	e. Noise pollution	f. Thermal pollution
g. Nuclear hazards		
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

Unit 6: Social Issues and the Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public Awareness.

Unit 7: Human Population and the Environment

- Population growth, variation among nations.
- Population explosion- Family Welfare Programme.
- Environment and Human health.
- Human Rights.
- Value Education.
- HIV/ AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

Unit 8: Field Work

- Visit to a local area to document environmental assets- river / forest / grasslands / hill/ mountain.
- Visit to local polluted site- Urban /Rural / Industrial /Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems- pond, river, hill slope, etc.

स्नातक अनिवार्य विषय : पर्यावरण विज्ञान

इकाई प्रथम

पर्यावरण अध्ययन की बहुआयामी प्रकृति, परिभाषा एवं महत्व जन जागृति की आवश्यकता

इकाई द्वितीय : प्राकृतिक संसाधन

नवीनीकरण एवं अनवीनीकरण संसाधन : प्राकृतिक संसाधन एवं उससे संबंधित समस्याएं

- वन संसाधन : उपयोग एवं अतिशोषण, वनोन्मूलन केस अध्ययन, टिम्बर निष्कर्षण, खनन एवं उनके वनों एवं जनजातियों पर प्रभाव
- जलसंसाधन : सतही एवं भूजल का उपयोग एवं अतिउपभोग, बाढ़, सूखा, जल विवाद, बांधों की समस्याएं एवं लाभ
- खनिज संसाधन : उपयोग एवं अतिशोषण, खनिज संसाधन के उपयोग एवं निष्कर्ष के पर्यावरणीय प्रभाव, केस अध्ययन
- खाद्य संसाधन : विद्युत खाद्य समस्याएं कृषि एवं अतिचारण के कारण होने वाले परिवर्तन, आधुनिक कृषि के प्रभाव, उर्वरक एवं पीड़कनाशक जनित समस्याएं, जलाक्रान्ति, लवणीयता, केस अध्ययन।
- ऊर्जा संसाधन : बढ़ती हुई ऊर्जा आवश्यकताएं, नवीनीकरण एवं अनवीनीकरण ऊर्जा संसाधन, ऊर्जा संसाधनों का वैकल्पिक उपयोग केस अध्ययन।
- भूसंसाधन : भूमि एक संसाधन, भूअपघटन, मानवजनित भूस्खलन मृदा अपरदन एवं मरुस्थलीकरण, प्राकृतिक संसाधनों के संरक्षण में व्यक्तिक भूमिका सतत जीवनचर्या के लिए संसाधनों का उपयुक्त उपयोग।

इकाई तृतीय : पारिस्थितिकी तंत्र

- पारिस्थितिकी तंत्र की अवधारणा
- पारिस्थितिकी तंत्र की संरचना एवं कार्यप्रणाली
- उत्पादक, उपभोक्ता, अपघटक
- पारिस्थितिकी तंत्र में ऊर्जा प्रवाह
- पारिस्थितिकी अनुक्रमण
- खाद्य श्रृंखला, खाद्यजाल एवं पारिस्थितिकी स्तूप
- परिचय, प्रकार, विशेषताएं, गुण, संरचना एवं कार्यप्रणाली
- अ) वन पारिस्थितिकी तंत्र
- ब) घास के मैदान पारिस्थितिकी तंत्र
- स. मरुस्थल पारिस्थितिकी तंत्र
- द. जलीय पारिस्थितिकी तंत्र (तालाब, धारा, झील, नदियां, समुद्र)

इकाई चतुर्थ : जैव विविधता एवं संरक्षण

- परिचय – परिभाषा : जीनीय, प्रजातीय एवं पारिस्थितिकी विविधता
- भारत का जैवभौगोलिक वर्गीकरण
- जैवविविधता का महत्व, उपभोगीय उपयोगिता, उत्पादकीय उपयोगिता, सामाजिक, नैतिक सौन्दर्य बोध एवं वैकल्पिक मूल्य
- वैश्विक, राष्ट्रीय एवं स्थानिक स्तर पर जैव विविधता
- भारत : एक मैगाविविधता राष्ट्र
- जैवविविधता के तप्तस्थल
- जैवविविधता के खतरे : आवासक्षय, वन्यप्राणियों का शिकार, मानव-वन्यप्राणियों के बीच विरोधाभास
- भारत की विलुप्तप्राय एवं स्थानिक प्रजातियां
- जैव विविधता का संरक्षण : स्व स्थानीय एवं पूर्व स्थानी संरक्षण

इकाई पंचम : पर्यावरणीय प्रदूषण

- परिभाषा, कारण, प्रभाव एवं नियंत्रण उपाय
- a) वायु प्रदूषण b) जल प्रदूषण c) मृदा प्रदूषण
- d) समुद्री प्रदूषण e) ध्वनि प्रदूषण f) तापीय प्रदूषण
- g) नाभिकीय खतरे
- ठोस अपशिष्ट प्रबंधन : शहरी एवं औद्योगिक अपशिष्ट के कारण प्रभाव एवं

नियंत्रण उपाय

- प्रदूषण निवारण में व्यक्तिगत भूमिका
- प्रदूषण केस अध्ययन
- आपदा प्रबंधन : बाढ़, भूकम्प, चक्रवात एवं भूस्खलन
- इकाई षष्ठम : सामाजिक मुद्दे एवं पर्यावरण**
- असतत से सतत विकास
- ऊर्जा से संबंधित शहरी समस्याएं
- जल संरक्षण, वर्ष जल संचयन, जल प्रवाह प्रबंधन
- लोगों का पुर्नवास एवं पुनः नियोजन
- समस्याएं एवं चिन्ताएं केस अध्ययन
- पर्यावरण नीति, मुद्दे एवं संभव समाधान
- जलवायु परिवर्तन, वैश्विक तापवृद्धि, अम्लवर्षा, ओजोनपरत क्षरण
- परमाणु दुर्घटनाएं एवं पूर्णाहुति, केस अध्ययन
- बंजर भूमि उद्धार
- उपभोक्तावाद एवं अपशिष्ट उत्पाद
- पर्यावरण निवारण नियम
- वायु निवारण (निवारण एवं नियंत्रण) प्रदूषण नियम
- जल (निवारण एवं नियंत्रण) प्रदूषण नियम
- वन्य जीव संरक्षण नियम
- वन संरक्षण नियम
- पर्यावरण कानूनों के प्रवर्तन में शामिल मृद्दे
- जन जागरूकता

इकाई सप्तम : मानव जनसंख्या एवं पर्यावरण

- जनसंख्या वृद्धि, राष्ट्रों के बीच भिन्नता
- जनसंख्या विस्फोट, परिवार कल्याण योजना
- पर्यावरण एवं मानव स्वास्थ्य – मानव अधिकार
- मौलिक शिक्षा
- एच.आई.वी./एड्स
- महिला एवं शिशु कल्याण
- पर्यावरण एवं मानव स्वास्थ्य में सूचना एवं प्रौद्योगिकी की भूमिका
- केस अध्ययन (घटनात्मक/उदाहरणात्मक अध्ययन)

इकाई अष्टम : स्थानीय क्षेत्रों की यात्रा

- पर्यावरण दस्तावेजों के लिये नदी/वन/घास के मैदान, पहाड़ी, पहाड़
- स्थानीय दूषित क्षेत्रों की यात्रा – शहरी/ग्रामीण/औद्योगिक/कृषि
- स्थानीय पेड़ों, कीड़ों एवं पक्षियों का अध्ययन
- सरल पारिस्थितिकी तंत्र का अध्ययन – तालाब, नदी, पहाड़ी तलहटी

BOOK-KEEPING**(For Non-commerce Students only)****3 Hrs. Duration Min. Pass Marks 36 Max. Marks 100**

Note: 1. To impart basic accounting knowledge as applicable to business.
2. The paper will have at least 60% weightage (Markwise) on practical problem.

3. Question Paper will be divided into 3 Parts.

Part A : This Part contain 10 Questions from all Three Units of 2 Marks each. Minimum 3 Questions from each Unit. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This Part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question. Minimum 01 Question from Each Unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 Makrs each. Answer limit maximum 400 Words Per Question.

Unit - I

1. Accounting as a measurement discipline. income measurement and related accounting concepts. Other accounting concepts relationship of accounting with economics and statistics: Role of an accountant in society.
2. Accounting process leading to preparation of Trial balance including rectification of errors
3. Depreciation accounting including methods thereof.
4. Preparation of final accounts (for non-corporate entities) bank reconciliation statement.

Unit - II

5. Inventory Valuation.
6. Accounting for special transactions:
 - (a) Consignments. (b) Joint ventures (c) Average due date and account current (d) Bills of exchange and promissory notes.

Unit - III

7. Receipts and payments account and income and expenditure account and balance sheet including account of professional concerns.
8. Self balancing ledgers.
9. Partnership accounts: admission, retirement, death and dissolution.

Books recommended :

1. Shukla M.C. & Grewal, T.S.: Advanced Accounts (S. Chand & Co.)
2. Gupta, R.L. and Radheyswami N: Advance Accountancy (Sultan Chand & sons.)
3. Gupta, B.D.: financial Accounting.
4. Khandelwal, M.: Financial Accounting.
5. Chakraborty, H.: Advanced accounting.
6. Grewal, T.S.: Element of Account (S. Chand & Co.)

HONOURS SUBJECTS :

PAPER - I: Business Statistics

3 Hrs. Duration Min Pass Marks - 40 Max. Marks 100
Note: 1. To impart basic accounting knowledge as applicable to business.

2. The paper will have at least 60% weightage (Markwise) on practical problem.

3. Question Paper will be divided into 3 Parts.

Part A : This Part contain 10 Questions from all Three Units of 2 Marks each. Minimum 3 Questions from each Unit. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This Part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question. Minimum 01 Question from Each Unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 Makrs each. Answer limit maximum 400 Words Per Question.

Unit- I

Introduction: Statistics as a subject; types of data; analysis of univariate data. construction of frequency distribution: Measurement of central tendency. Dispersion - and their measures; Partition values; Skewness and measures

Unit- II

Analysis of Bivariate Data: Linear regression and correlation.

Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); test of adequacy; chain-base index number; base shifting, splicing and deflating; problems in constructing index numbers; consumer price index.

Unit - III

Analysis of time series : cause 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); computation of seasonal indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods.

Interpolation extrapolation. Langrages, Newton Advancing difference Method and Binomial Method & Vital Statistics only

Books Recommended :

1. Honda, R.P.: Statistics for business and economics; Macmilan, New Delhi.
2. Ya-Lun Chou : Statistical analysis with business and economic applications Holt, Rinehart & Winster, New York.
3. Lewin and Rubin: Statistics for management; Prentice-Hall of India, New Delhi
4. Hoel & Jessen : Basic statistics for business and economics; John Wiley and Sons, New York.
5. Ranga, Gupta, Goyal, Bhatnagar, Soni; Statistical Methods; Ajmera Book Co., Jaipur. (Hindi & English Ed.)
6. Yadav, Jain & Mittal; Business Statistics; Malik & co., Jaipur (Hindi & English Ed.)
7. Oswal, Agrawal, Shingvi, Paldecha, Agrawal-Statistics - (Hindi & English), Ramesh Book Depot, Jaipur.

PAPER - II : Cost Accounting

3 Hrs. Duration Min Pass Marks - 40 Max. Marks 100

Note: 1. To impart basic accounting knowledge as applicable to business.

2. The paper will have at least 60% weightage (Markwise) on practical problem.

3. Question Paper will be divided into 3 Parts.

Part A : This Part contain 10 Questions from all Three Units of 2 Marks each. Minimum 3 Questions from each Unit. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This Part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question. Minimum 01 Question from Each Unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 Makrs each. Answer limit maximum 400 Words Per Question.

Unit -I

Introduction: Nature and scope of cost accounting; cost concepts and classification, methods and techniques; installation of costing system: concept of cost audit.

Accounting for material: material control : concept and techniques; pricing of material issues, treatment of material losses.

Accounting for labour; Labour cost control procedure; labour turnover, idle time and overtime; methods of wage payment-time and piece rates; incentive schemes.

Unit -II

Accounting for overheads; Classification and departmentalization; absorption of overheads; determination of overhead rates; under and over absorption and its treatment

Cost ascertainment : Unit costing; job, batch and contract costing.

Unit -III

Operating costing : Process costing - including inter-process profits, joint and by products and equivalent production.

Cost Records: integral and non-integral system; reconciliation of cost and financial accounts.

Books Recommended:

- 1 Arora M.N.: Cost accounting- Principles and practice; Vikas, New Delhi
- 2 Jain S.P. and Narang K.L.; Cost Accounting; Kalyani, New Delhi.
- 3 Horngren Charles, Foster and Dater: Cost Accounting – A Managerial Emphasis; prentice-Hall of India, New Delhi
- 4 Tulsian P.C.; Practical costing; Vikas New Delhi.
- 5 Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting Sultan chand : New Delhi.
- 6 Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, Cost Accounting Ajmera Books Co., Jaipur.
- 7 Surolia, Agarwal, Sharma – Cost Accounting, Shivam Books Depot.
- 8 Oswal, Maheshwari, Sharma, Mantri-Cost Accounting, Ramesh Books Depot, Jaipur

PAPER – III : CORPORATE ACCOUNTING

Scheme
3 Hrs. Duration Min Pass Marks – 40 Max. Marks 100

Note: 1. To impart basic accounting knowledge as applicable to business.
2. The paper will have at least 60% weightage (Markwise) on practical problem.

3. Question Paper will be divided into 3 Parts.

Part A : This Part contain 10 Questions from all Three Units of 2 Marks each. Minimum 3 Questions from each Unit. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This Part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question. Minimum 01 Question from Each Unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit with Internal Choice in each Question, Having 20 Marks each. Answer limit maximum 400 Words Per Question.

Unit – I

Issue of shares & Debenture, forfeiture & re-issues of shares. Redemption of Preference shares and debentures. Buy back of Shares. Valuation of Goodwill and valuation of shares.

Unit – II

Amalgamation, Absorption and reconstruction of companies.
Accounts of Holding companies
Preparation of consolidated P&L A/C and Balance Sheet with one subsidiary.

Unit – III

Liquidation of companies.
Double account system including electricity Companies.
Preparation of final accounts of Banking and Insurance companies

Books Recommended :

1. Publication of the institute of chartered accountants of India.
 - (a) Trends of published accounts.
 - (b) Indian accounting standard I to 15.
2. Pickles: Accountancy.
3. Spicer & Peglar: Book Keeping and Accounts.
4. M.C. Shukla & T.S. Grewal : Advanced Accountancy.
5. H. Chakraborty: Advanced Accountancy.
6. Advanced Accountancy-Jain, Khandelwal Pareek (Ajmera)
7. Advanced Accountancy-Agrawal Shah (Ramesh Book Depot)

PAPER – IV**FINANCIAL ACCOUNTING****Scheme**

3 Hrs. Duration Min Pass Marks – 40 Max. Marks 100

Note: 1. To impart basic accounting knowledge as applicable to business.

2. The paper will have at least 60% weightage (Markwise) on practical problem.

3. Question Paper will be divided into 3 Parts.

Part A : This Part contain 10 Questions from all Three Units of 2 Marks each. Minimum 3 Questions from each Unit. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This Part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question. Minimum 01 Question from Each Unit.

Part C : This part contain Total 03 Questions Selecting 01 Question from each Unit with Internal Choice in each Question. Having 20 Marks each. Answer limit maximum 400 Words Per Question.

Unit – I

Department and Branch accounts (Including foreign branches).

Indian Accounting Standards 1 to 05

Investment Accounts

Lease Accounting

Unit – II

Package & Containers Accounts

Purchases of business and profit prior to incorporation, underwriting

Voyage Accounts, Inventory Valuation.

Indian Accounting Standard 6 to 10.

Unit – III

Final Accounts of companies, Disposal of profits, including Capitalisation of profit and managerial Remuneration.

Insurance Claims.

Hotel Accounting and Agricultural Farm Accounting.

Indian Accounting Standards 11 to 15.

Books Recommended:

1. Gupta K.L. and Radheswamy M.-Advanced Accountancy (Sultan Chand & sons, New Delhi)
2. Shukla M.C. and Grewal T.S.-Advanced Accountancy (S.Chand & sons, New Delhi)
3. Agrawal B.D. – Company accounts (Pitamber Publishing House, Delhi)
4. Agrawal, Shah, Sharma, Agrawal, Agrawal: Corporate Accounting (RBD) (Hindi)
5. Chakraborty H.-Advanced Accountancy (Oxford University Press, New Delhi)
6. जैन, खण्डेलवाल, पारीख : वित्तीय लेखांकन : अजमेरा बुक कम्पनी, जयपुर।

Subsidiary Subjects :**BUSINESS ADMINISTRATION****Paper I – BUSINESS LAWS**

3 Hrs. Duration

Max. Marks – 100

Note: Question Paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units of 2 Marks each. All Questions are compulsory. Answer limit maximum 20 Words per Question.

Part B : This part contain 05 Questions from all Three Units of 4 Marks each. All Questions are compulsory. Answer limit maximum 50 Words per Question

Part C : This part will have 03 Questions. Select 01 question from each unit. Question will be of 20 marks each. Answer limit-maximum 400 words per question.

UNIT – I

The Indian Contract Act, 1872 (Section 1 to 75)

The Indian Contract Act, 1872 (Section 124 to 238)

UNIT – II

Sale of Goods Act, 1930

Consumer Protection Act, 1986

UNIT - III

Negotiable Instrument Act, 1881

Partnership Act, 1932

Books Recommended :

1. Shukla & Narayan : Vyaparik Sanniyam
2. Mathur & Saxena : Vyaparik Sanniyam
3. Sudha G.S. : Vyaparik Sanniyam
4. शर्मा, जैन व्यावसायिक सन्नियम (अल्का पब्लिकेशन्स, अजमेर)
5. Shukla M.C. : Mercantile Law
6. N.D. Kapoor : Mercantile Law
7. व्यापारिक सन्नियम - डॉ. आर. एल. नोलखा
8. व्यापारिक सन्नियम-अग्रवाल, कोठारी, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर्स, आगरा

EAFM Paper II : Business Economics

Time 3 hrs. Min. Pass Marks 40 Max. Marks 100

Note: Questions paper will be divided into 3 parts.

Part A : This part contain 10 Questions from all Three Units (Minimum 3 Questions from Each Unit.) of 2 Marks each. All Questions are Compulsory. Answer limit maximum 20 Words per Questions.

Part B : This part contain 05 Questions from all Three Units (Minimum 01 Question from Each Unit.) of 4 Marks each. All Questions are Compulsory. Answer limit maximum 50 Words per Question.

Part C : This part contain 03 Questions from all three units (With Internal Choice in each Question). All Questions are Compulsory. Answer limit maximum 400 Words Per Question.

Unit - I

Introduction : Definition of Business Economics Role in business decisions meaning of wealth welfare, scarcity and growth definitions, economic law, static & Dynamic, micro and macro. Consumption and Demand Analysis : Utility analysis. Law of diminishing marginal utility law of substitution consumer's surplus consumers demand, elasticity of demand and its measurement.

Unit - II

Indifference curves, consumers equilibrium, fore-casting purpose and methods, Production and Supply : Factors of productions land, its characteristics, labour theories of population, division and efficiency of labour, capitalist characteristics and formation. Organisation and enterprise. Laws of returns, law of supply, economics of scale - internal and external.

Unit - III

Cost analysis : cost concepts and classification, cost output relationship determination of cost and its importance in decision making. Price Determination : Market Definition and Classification, Determination, price and output Determination under perfect and imperfect competition, monopoly, discriminative monopoly and oligopoly (brief). Income Distribution : marginal productivity theory : Theories of rent, wages, interest and profit. National income. Definition, Measurement, Distribution and Economic Welfare.

Books Recommended :

1. Seth M.L. : Principles of Economics
2. Mithani D.M. : Principles of Economics (English)
3. Samuelson : Economics.
4. Anupam Agarwal : Economic Analysis.
5. Agarwal M.D. : Economics.
6. त्रिवेदी शर्मा : व्यावसायिक अर्थशास्त्र, अल्का पब्लिकेशन्स, अजमेर
7. Stamier and Hague : Economics.
8. Jain K.P. : Principles of Economics.
9. Lalwani & Mehta : Business Economics.