

COURSES OF STUDIES

PRIVATE EXAMINATION



Sambalpur University

+3 Com. First Univ. Examination

2015

Published by

PRIVATE EXAMINATION CELL

SAMBALPUR UNIVERSITY

Jyoti Vihar, Sambalpur
(Odisha)

Division of marks: All the four units carry 25. marks each.

: Short answer type questions are to be set from 1.a, 1.b, and 2.a, while long answer type questions are to be set from 2. b.

Books Recommended :

Bryne, D. Teaching Writing skills, London : Longman, 1989.

Sashikumar, Jaya and C. Tickoo. Writing with a Purpose, OUP, 1990.

Koul, O.N. and K.K. Sharma, Communication Skills. New Delhi : Creative Books, 1994. Gupta, Nilanjana. Writing for all Macmillan India Ltd. 1998.

GENERAL INSTRUCTIONS:

The Three Year Degree Course Leading to the Bachelor's Degree in Commerce of Sambalpur University shall be spread over a period of three academic years. A candidate for the Degree shall be required to pass the following examinations.

1. First University Examination
2. Second University Examination, and
3. Final University Examination.

The entire course of three year degree commerce PASS course shall consist a total of 1400 marks, which include 400 marks of compulsory papers and Commerce pass papers consisting 1,000 marks. A candidate has to study a course of 500 marks in the first and second year and a course 400 marks in the third year of his study for the corresponding examinations.

Course Structure and Distribution of Marks.

The course structure and distribution of Marks in B. Com, First Univ. Exam. shall be as follows.

First Year	Second Year	Final Year
Commun. Engl. 100	Ind. Soc.Culture/100	Env. Stud. 100
	Comp. Appl./	Pass - 8 (AUDT) 100
	Popln. Study	Pass - 9 (IT) 100
B.E. 100	Pass - 4 (POM) 100	Pass - 10 100
Pass-1 (FA) 100	Pass - 5(CA) 100	(QTBM)
Pass-2 (BCL) 100	Pass - 6 (CAS)100	
Pass-3 (BS) 100	Pass - 7 (MA) 100	
Total - 500	500	400

- Note : 1. FA - Financial Accounting
2. BCL - Business and Company Law.
3. BS - Business Statistics
4. POM - Principles of Management
5. BE - Business Economics
6. CA - Cost Accounting
7. M A - Management Accounting
8. Aud. - Auditing
9. CA - Company Accounts
10. QTBM - Quantitative Techniques and Business Mathematics.

QUALIFYING MARKS :

In order to clear an examination (First/Second/Fi-nal) a Candidate is required to secure 30% marks in a subject and 40% in each practical paper. However, he shall be declared to have passed the Degree examination only if he has secured a minimum of 30% of marks in each subject and a minimum of 36% marks in aggregate, i.e sum total of First, Second and Final examination taken together.

DURATION OF EXAMINATION.

The duration of examination for each theory paper carrying 500 marks shall be two hours, and for each theory papers carrying 75 or 100 marks, it shall be three hours.

COMPULSORY COURSES

Communicative English (100 marks one paper 3 hr. duration) in the first year.

Paper - I

SKILLS OF WRITTEN COMMUNICATION.

1. a. Paragraph Writing - types of paragraph (Descriptive, Informative, Narrative, Argumentative etc.), Format and structural organization of paragraph (Topic and Comment, Supportive sentences, Introduction Development and Conclusion)., Compositional skills of using logical connectives, thematic fronting substitution devices, Summarizing a paragraph.
b. Writing of Texts Large than Paragraphs: Locating the thesis or central idea of a text, Logical and semantic links among opening paragraph, middle paragraphs and closing paragraphs, Avoiding logical fallacies, inconsistencies, Learning to revise a written text "Learning to follow the style and convent of quoting, documenting bibliographic information, Using symbols and abbreviations for proof reading at correction" be related. Remapping orient Black swan.
2. a. Transcoding Information: Transcoding information from dialogue to paragraph and vice versa, Transcoding information from tables, Charts and diagrams to paragraph.
b. Business Communication: Writing business reports, proposals, biodata, resume, business letters, Preparing charts, tables using data.

- b) Reconstitution of partnership firm. (Admission, Retirement & Death).
- c) Dissolution without piece meal distribution.

Books Recommended:

1. R.L. Gupta & M. Radhaswamy - Advance Accounts - Sultan Chand & Sons, New Delhi.
2. S.P. Jain & K.L. Naranga : Financial Accounting - Kalyani Publisher, New Delhi.
3. Hanif & Mukharjee - Modern Accounting - Tata Mc. Hill, New Delhi.
4. Basu & Das - Practice in Accounting - Rabindro Library, Calcutta.
5. S.K. Paul - Accountancy I - New Central Book Agency, Calcutta.
6. A. Sehgal & D. Sehgal - Advance Accounting I - Taxman Publication, New Delhi.
7. Arulanandan & Raman - Advanced Accounting - Himalaya Publ. House, New Delhi.

Compulsory Courses

BUSINESS ECONOMICS

UNIT - I

Objectives of Business Firms - Profit as Business objective - Theories of Profit - Problems in profit Measurement - Profit Maximisation Business Objective - Reasonable Profit Target - Profit as Control Measure.

UNIT - II

Demand - Analysis of Market Demand - Type of Demand - Determinants of Market Demand - Demand Function - Elasticity of Demand. Demand Forecasting- Techniques of Demand Forecasting - Survey Methods- Statistical Methods.

UNIT - III

Theory of production - Meaning of production - Input and output - Fixed and variable inputs - Short Run and Long Run, Production function - The Laws of production.

UNIT - IV

Theory of cost - Cost concepts - Some Accounting Cost concepts - Some Analytical cost concepts - Cost output relations - Break-Even Analysis - contribution analysis, profit volume ratio Margin of safety.

UNIT-V

Market structure and pricing Theory
Competition - Pricing under perfect competition
- Pricing under monopoly - price under
Monopolistic Competition - pricing under
Oligopoly - Multiple product pricing.

Books Recommended:

1. Managerial Economics - D. N. Dwivedi - Vikash Pub. House.
2. Business and Managerial Economics - P.L. Mehta - Sultan Chand & Co.

Optional Courses FINANCIAL ACCOUNTING (PASS -1)

UNIT - I

1. Accounting concept and conventions, Theory and Practice of Double Entry Book Keeping, Capital and Revenue Expenditure.
2. Trial Balance and Errors, Rectification of Errors.

UNIT - II

3. Manufacturing, Trading and Profit and Loss Account and Balance Sheet of Sole Traders & Partnership Firms with Adjustments.
4. Treatment of Reserves & Provisions.

UNIT - III

5. Depreciation Accounting
6. Accounts from Incomplete Records or Single Entry.

UNIT - IV

7. Accounting for Branch excluding Foreign Branch.
8. Accounting for Consignment and Joint Venture.

UNIT - V

9. Accounts for Partnership
 - a) Maintenance of Capital Accounts & Appropriation of Profit/ Loss.

Books Recommended :

1. D. N. Elhance : Fundamental of Statistics, Kitab Mahal
2. S. P. Gupta : Statistical Methods. Sultan Chand & Sons, Delhi
3. B. N. Gupta : Statistics, Sahitya Bhawan, Agra
4. S. C. Gupta : Fundamentals of Statistics, Himalaya Publishing House, New Delhi.
5. D. Patri : Statistics, Kalyani Publishers, New Delhi.

BUSINESS & COMPANY LAW

(PASS-2)

UNIT - I

1. Law of Contract-Definition, Offer & Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of object and consideration, Performance of Contract, Discharge of Contract, Quasi Contract, Contingent Contract.

UNIT - II

2. Contract of Indemnity & Guarantee.
3. Contract of Bailment & Pledge, Contract of Agency.

UNIT - III

4. Sale of goods act-condition & Warranty, Transfer of Ownership, Performance of the contract of sale.
Remedial measures - Right of unpaid sellen
Buyer's right against seller Auction sale.

UNIT- IV

5. Negotiable Instrument Act. - Definition, Characteristics, Parties Holder & Holder in due course, Negotiation & Endorsement- Modes of negotiation, Kinds of Endorsement, Effect of Endorsement, Negotiation by unauthorised parties, Forged Endorsement.

UNIT-V

6. Company Law : Administration, Management, Borrowings Powers, Meeting and Resolution.

Books Recommended:

1. N.D. Kapoor - Elements of Merchantile Law - Sultan Chand & Sons, New Delhi.
2. M.C. Kuchhal - Merchantile Law - Vani Publication.
3. M.C. Kuchhal - Modern Indian Company Law - Mahavir Publication, Delhi.
4. Avtar Singh - Company Law - Kitab Mahal Allahabad.
5. Chawla & Garg - Business and Company Law - Kalyani Publisher, New Delhi.
6. Rohini Agrawal - Commercial Law - Taxman Publication.

BUSINESS STATISTICS

(PASS - 3)

Full Marks 100

Unit - I

1. Meaning, Definition, Scope, Importances, Advantages, Uses and limitations of Statistics.
2. Collection, Classification, Tabulation and Presentation of statistical data.

Unit - II

3. Measures of Central Tendency.
4. Measures of Dispersion, Skewness, Coefficient of Variation. Moments Kurtosis.

Unit-III

5. Correction - Simple and group data ‘
6. Regression - (bevariate)

Unit - IV

7. Index Number : Types, Problems of construction, Methods of construction, Simple and Weighted. index, Chain base, fixed base, base shifting, splicing, deflating index.

Unit - V

8. Analysis of time series - Components - Measurement of trend - Moving average, Strait line trend.
9. Graphic and Diagrammatic representation data.