



## Faculty of Commerce, Lucknow University

### B.Com. Part-II (Syllabus)

<b>Paper : Statistical Methods</b>	
Unit –I	<ol style="list-style-type: none"> <li>General – The Nature and scope of statistics: Definition of statistics. Law of statistical Regularity: Law of Inertia of Large Numbers. Probability and sampling. limitations of statistics.</li> <li>Methods of statistical Enquiry – Types and characteristics of Units. Methods of collection of data; Questionnaire and schedule; approximations and accuracy, errors and their effects.</li> </ol>
Unit –II	<ol style="list-style-type: none"> <li>Classification and Tabulation – Objects, general-rules for the construction of tables; statistical series.</li> <li>Measure of Central Tendency – Mean Mode, Median, quartile Harmonic and geometric mean.</li> </ol>
Unit –III	<ol style="list-style-type: none"> <li>Measurement of Dispersion and skewness – Range, quartile deviation, mean deviation, standard deviation and their coefficients; Measures of skewness.</li> <li>Correlation Analysis – Graphic method, scatter diagram, Karl Pearson’s coefficient of correlation, Spearman’s ranking method, Lag and Lead, probable and standard error.</li> </ol>
Unit –IV	<ol style="list-style-type: none"> <li>Regression Analysis – Linear regression, regression lines, regression equations.</li> <li>Interpolation – Assumptions, Newtons’ advancing differences, larganges’ formula; parabolic curve method; binominal expansion method.</li> </ol>
	<p><b><u>Books recommended</u></b></p> <ol style="list-style-type: none"> <li>Elhance, D.N. – Fundamentals of statistics.</li> <li>Elhance, D.N – Sankhiki</li> <li>Kataria – Sankhiki</li> <li>Asthana, B.N. – Elementary statistics</li> <li>Gupta C.B. – An introduction to statistical methods</li> <li>Gupta B.N. - Sankhiki</li> </ol>
<b>Paper : Public Finance</b>	
Unit –I	<ol style="list-style-type: none"> <li>Public Finance – Definition and Scope; Public and Private finance.</li> <li>Public revenue – Sources of Public revenue; Nature and Principles of taxation; classification of taxes; problems and principles of equity in taxation. Incidence of taxation; shifting of taxes. Effects of taxation. Requirements of a sound tax system. Canons of taxation.</li> </ol>
Unit –II	<ol style="list-style-type: none"> <li>Principle of maximum social advantage.</li> <li>Public Expenditure – Classification, effects and canons of public expenditure, Public debt, External and internal debt. Methods of debt redemption. Capital levy, Deficit financing.</li> </ol>
Unit –III	<ol style="list-style-type: none"> <li>Indian Public Finance – Financial relations between the Central Government, State Government and local bodies, Finance commission, Financial Administration, Budget- Its preparation, legislation and execution.</li> </ol>
Unit –IV	<ol style="list-style-type: none"> <li>Analysis of trends in Central Government’s Revenue, Expenditure and debt. Financing of five year plans, Deficit financing in India.</li> <li>State and local finance, Heads of revenue and items of expenditure and related issues.</li> </ol>
	<p><b><u>Books recommended</u></b></p> <ol style="list-style-type: none"> <li>Dalton, H – Principles of Public Finance</li> <li>Mehta and Agarwal – Public Finance</li> <li>Sarkar and Misra – Rajasva Shastra</li> <li>Bhargava – Public Finance in theory and practice</li> <li>Saxena and mathur – Public Finance</li> </ol>
<b>Paper : Business Law</b>	
	<b>Main Principles of Indian law relating to:</b>
Unit –I	Contract
Unit –II	Agency, Sale of Goods
Unit –III	Partnership, Negotiable Instruments and Hundies and Consumer Protection Act 1986
Unit –IV	Common Carriers and Carriage of Goods of Land and Air. Foreign Exchange Management Act. 2000 : Definitions & Main provisions
	<p>Books and Acts recommended:</p> <ol style="list-style-type: none"> <li>Pullock and Mulla – Indian Contract Act (Student’s Edition)</li> <li>Basnerjee, A.K. – Indian Mercantile Law</li> <li>Venkatesham, E –A Handbook of Mercantile Law</li> </ol>

	<ol style="list-style-type: none"> <li>4. Pandia –Mercantile Law</li> <li>5. Indian Contract Act No. IX 1972</li> <li>6. Indian Sale Goods Act 1930</li> <li>7. Indian Partnership Act. 1932</li> <li>8. Negotiable Instruments Act</li> <li>9. Maheshwari and Maheshwari – Commercial Law</li> <li>10. Maheshwari and Maheshwari – Vyaparik Sanniyam</li> </ol>
	<b>Paper : Cost Accounting</b>
Unit –I	Definition, Nature, Scope and Significance, Cost Unit, Cost Centre, Elements of Costs, System of ascertainment of cost, Control and ascertainment of Materials, Labour and Overhead Costs, Allocation, Apportionment and Absorption of Overheads.
Unit –II	Single Output or Unit Costing, Contract and Job Costing, Calculation of Tender, Quotation, Estimated Price, Process and Operating Costing
Unit –III	Marginal Costing – its use in Management Standard Costing, Variance Analysis.
Unit –IV	Integrated Accounts, Reconciliation of Cost and Financial Accounts, Cost Accounting/ Cost Control Accounts, Interfirm Comparison.
	<p>Books Recommended:</p> <ol style="list-style-type: none"> <li>1. Bigg – Cost Accounts</li> <li>2. Lunt – Manual of Cost Account</li> <li>3. Ridgeway – Cost Account</li> <li>4. Whelden – Principles and Methods of Costing</li> <li>5. Gupta, MP – Costing</li> <li>6. Lucey. T. – Costing</li> <li>7. Bharr – Cost Accounting</li> <li>8. Blocker &amp; Weltmer – Cost Accounting</li> <li>9. Horngrance, Charles T. –Cost Accounting : A Managerial Emphasis</li> </ol>
	<b>Paper : Company law and Secretarial Practice</b>
Unit-I	Company: Definition, Classification, Incorporation, Memorandum of association, Articles of Association. Doctrine of constructive notice, Doctrine of Indoor management, Commencement of Business. Company Management: Appointment, Rights and obligations of Directors, Managers and secretary.
Unit-II	Steps before issue of prospects, Definition and contents of prospectus, Liability for untrue statements. Shares: Definition, share Vs stock, classes of shares, voting rights, issue of shares at per, premium and discount, ESOP, Bonus, Rights, Buyback, Public shares at par, premium and discount, ESOP, Bonus, Rights, Buyback, Public issue, Calls, Forfeiture, Lean and Surrender, Transfer and transmission, statutory restriction on transfer, Borrowing power, mortgages and changes, Debentures.
Unit-III	Secretarial Practice: Duties and responsibilities of Company Secretary, secretarial duties relating to issue and allotment of shares, Calls, forfeiture Lien and transfer of shares. Majority powers and minority rights, revelation of oppression and management. Specimen of certificate of incorporation. Certificate of commencement of Business, Share certificates and share warrants, Dematerialization of shares.
Unit-IV	Meeting and proceedings: Provisions relating to the company and Board meetings, Secretarial duties relating to meetings, Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.
	<b>Optional Paper : Selling and Advertising</b>
Unit –I	Selling : Meaning and Scope, Sales organization Functions of a salesperson, Qualities of a good salesperson, Selling of Consumer, and Industrial products, Compensating and sales personnel.
Unit –II	Selling process: Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling objects, Closing of sale, After sales service.
Unit –III	Meaning and functions of advertising, Economic, Social, Legal, Ethical and Moral aspects of advertising. Place of advertising in the marketing mix, Relationship of advertising with other forms of promotion viz sales promotion and publicity Object of advertising, AIDA theory, Hierarchy of effect theory.
Unit –IV	Advertising appeals : Meaning, Types and methods of presentation.

	Advertising media : Types, Merits and demerits, media selection. Advertising budgets: Types and methods of budget preparation. Advertising agency : Functions and selection of agency.
	<b>Optional Paper : Business Mathematics</b>
Unit -I	Calculus : Problems and theorems involving trigonometrically ratios: Partial derivatives up to second order; Total differentials. Maxima and minima cases of one variable involving second or higher order; Cases of two variables involving not more than one constraint, Integration as anti-derivative process; Standard forms; Methods of regration –by substitution, by parts, and by use of partial functions; Definite regration; Finding areas in simple cases.
Unit –II	Matrices and Determinants: Definition of a matrix, Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto Third order, Adjoint a matrix; elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row and column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.
Unit –III	Linear Programming – formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Simplex Method – solution of problems upto three variables, Duality, Transportation Problem.
Unit –IV	Compound interest and annuities certain, different types of interest rates; concept of present value and amount of a sum; equation of payments, types of annuities; present value and amount of an annuity, including the case of continuous compounding; analysis of annuity; valuation of simple loans and debentures; problems relating to sinking funds.