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University of Rajasthan Jaipur

SYLLABUS

(Three/Four Year Under Graduate Programme in Commerce)

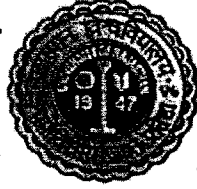
I & II Semester

Examination-2023-24

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As per NEP - 2020

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UNIVERSITY OF RAJASTHAN, JAIPUR

3/ Four Year Undergraduate Programme

Faculty of Commerce

Programme Name:

UG0202 – Four Year Bachelor of Commerce

B. Com.

Subject/Discipline - ABST

(Syllabus as per NEP – 2020 and Choice Based Credit System)

Medium of instruction: Hindi/English

w.e.f. Academic Session 2023-24

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**Programme Name: UG0202 - Four Year Bachelor of Commerce
B. Com. (Pass Course)**

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Name of University	University of Rajasthan, Jaipur
Name of Faculty	Commerce
Name of Programme	UG0202-B.Com. (Pass Course)
Name of Discipline	ABST

PROGRAMME PREREQUISITES

12th Standard pass from CBSE, RBSE or a recognized board of education in any stream.

PROGRAMME OUTCOMES (POs)

Program Outcome in B.Com.(Pass Course):

1. **Accounting Knowledge:** Students will acquire a comprehensive understanding of accounting principles, concepts, and practices, including financial accounting, cost accounting, management accounting, auditing, and taxation.
2. **Financial Statement Analysis:** Students will develop skills in analyzing and interpreting financial statements, assessing the financial health of organizations, and making informed decisions based on financial information.
3. **Taxation:** Students will gain knowledge of tax laws, regulations, and procedures, both for individuals and businesses. They will learn about income tax, goods and services tax (GST), tax planning, and compliance.
4. **Auditing and Assurance:** Students will understand the principles and practices of auditing, including the role of auditors, audit procedures, internal controls, risk assessment, and ethical considerations in auditing.
5. **Accounting Software and Technology:** Students will be familiar with accounting software and technology tools used in the field, such as Tally, MS Excel, spreadsheets, financial management software and data analytics tools.
6. **Financial Management:** Students will learn about financial management principles, including capital budgeting, capital structure, working capital management, financial forecasting, and risk management.
7. **Communication and Interpersonal Skills:** Students will enhance their communication skills, both written and oral, and develop the ability to work effectively in teams, present financial information, and communicate with stakeholders.
8. **Analytical and Problem-Solving Skills:** Students will develop strong analytical and problem-solving skills, enabling them to analyze complex financial data, identify issues, and propose appropriate solutions.
9. **Research Skills:** Students will be equipped with research skills to gather and analyze relevant accounting information, conduct financial research, and stay updated with changing accounting standards and regulations.

These program outcomes are designed to prepare B.Com. Graduates for careers in accounting, finance, auditing, taxation, financial analysis, consulting, and related fields.


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Scheme of Examination-

1 credit = 25 marks for examination/evaluation

Continuous assessment, in which sessional work and the terminal examination will contribute to the final grade. Each course in Semester Grade Point Average (SGPA) has two components- Continuous Assessment (20% weightage) and (End of Semester Examination) EoSE (80% weightage).

1. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study.
2. Each Paper of EoSE shall carry 80% of the total marks of the course/subject. The EoSE will be of 3 hours duration. Each question will carry equal marks and have two parts as:-
 - Part-A of the paper shall have multiple questions of equal marks. This first question shall be based on knowledge, understanding and applications of the topics/texts covered in the syllabus.
 - Part B of the paper shall consist of 4 questions with an internal choice of each. The four questions will be set with one from each of the units with internal choice.
3. 75% Attendance is mandatory for appearing in EoSE.
4. To appear in the EoSE examination of a course/subject student must appear in the mid-semester examination and obtain at least a "C" grade in the course/subject.
5. Credit points in a Course/Subject will be assigned only if, the student obtains at least a C grade in midterm and EoSE examination of a Course/Subject.

Contact Hours-

15 Weeks per Semester

L – Lecture	(1 Credit = 1 Hour/Week)
T – Tutorial	(1 Credit = 1 Hour/Week)
S – Seminar	(1 Credit = 2 Hours/Week)
P – Practical	(1 Credit = 2 Hours/Week)
F – Field Practice/Projects	(1 Credit = 2 Hours/Week)
SA – Studio Activities	(1 Credit = 2 Hours/Week)
I – Internship	(1 Credit = 2 Hours/Week)
C – Community Engagement and Service	(1 Credit = 2 Hours/Week)

Exit and Entrance Policy

1. Students who opt to exit after completion of the first year and have secured 48 credits will be awarded a **UG Certificate** if, in addition, they complete one internship of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
2. Students who opt to exit after completion of the second year and have secured 96 credits will be awarded the **UG diploma** if, in addition, they complete one internship of 4 credits during the summer vacation of the second year. These students are

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allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

3. Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 150 credits and satisfying the minimum credit requirement.
4. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with 200 credits and have satisfied the minimum credit requirements.
5. Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 200 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).


Letter Grades and Grade Points

Letter Grade	Grade Point	Marks Range (%)
O (outstanding)	10	91 - 100
A+ (Excellent)	9	81 - 90
A (Very good)	8	71 - 80
B+ (Good)	7	61 - 70
B (Above average)	6	51 - 60
C (Average)	5	40 - 50
P (Pass)	4	
F (Fail)	0	
Ab (Absent)	0	

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Semester wise Paper Titles

Programme Name: UG0202 - Four Year Bachelor of Commerce									
S. No.	Level	Semester	Type	Title	UG0202-B.Com. (Pass Course)			Credits	
					L	T	P	Total	
1	5	I	MJR	UG0202-ABS-51T-101-Financial Accounting	4	0	0	4	
2	5	I	MJR	UG0202-ABS-51P-102-Financial Accounting Lab	0	0	2	2	
3	5	II	MJR	UG0202-ABS-52T-103-Business Statistics	4	0	0	4	
4	5	II	MJR	UG0202-ABS-52P-104- Business Statistics Lab	0	0	2	2	
5	6	III	MJR	UG0202-ABS-63T-201-Cost Accounting	4	0	0	4	
6	6	III	MJR	UG0202-ABS-63P-202- Cost Accounting Lab	0	0	2	2	
7	6	IV	MJR	UG0202-ABS-64T-203-Income Tax Law & Practice	4	0	0	4	
8	6	IV	MJR	UG0202-ABS-64P-204- Income Tax Law & Practice Lab	0	0	2	2	
9	7	V	MJR	UG0202-ABS-75T-301-Auditing	4	0	0	4	
10	7	V	MJR	UG0202-ABS-75P-302- Auditing Lab	0	0	2	2	
11	7	VI	MJR	UG0202-ABS-76T-303-Goods and Services Tax (GST)	4	0	0	4	
12	7	VI	MJR	UG0202-ABS-76P-304- Goods and Services Tax (GST) Lab	0	0	2	2	
13	8	VII	MJR	UG0202-ABS-87T-401-Research Methodology-I	4	0	0	4	
14	8	VII	MJR	UG0202-ABS-87P-402-Research Methodology-I Lab		0	2	2	
15	8	VIII	MJR	UG0202-ABS-88T-403- Research Methodology-II	4	0	0	4	
16	8	VIII	MJR	UG0202-ABS-88P-404-Research Methodology-II Lab	0	0	2	2	


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Syllabus: UG0202-B.Com. (Pass Course)

I Semester (ABST) (2023-24)

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0202-ABS-51T-101- Financial Accounting	Midterm-1 Hr EoSE-3 Hrs	Midterm-20 Marks EoSE-80Marks	Midterm-8 Marks EoSE-32 Marks
Practical	UG0202-ABS-51P-102- Financial Accounting Lab	Midterm-1 Hr EoSE-3 Hrs	Midterm-10 Marks EoSE-40Marks	Midterm-4 Marks EoSE-16 Marks

Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Financial Accounting (Theory)

Paper Code: UG0202-ABS-51T-101

Semester: I

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
I	UG0202-ABS-51T-101	Financial Accounting	5	4
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Four Hours per Week, Total Sixty Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-20 Marks EoSE-80Marks	Midterm -8 Marks EoSE-32 Marks	

Detailed Syllabus

Objectives of the Course:

1. To impart conceptual knowledge of financial accounting.
2. To provide knowledge and understanding of financial statements of a business.
3. To prepare departmental profit and loss account and balance sheet.
4. To explain various methods of preparing branch accounts.
5. To explain the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. To explain the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. To prepare accounts for transactions related to Hire Purchase, Installment and Lease System.

UNIT-I

Accounting: Meaning, Concept, Importance and Scope of Accounting, Basic Accounting Principles, Conventions, Concepts, Procedures, Methods, Forms of Accounting and Uses of Accounting information.

Accounting equations and Types of accounts, Rules of recording business transactions. Preparation of Journal, Subsidiary Journal Books, Ledger and Trial Balance, Preparation of Trading Account, Profit & Loss Account and Balance sheet with adjustments.

15 Lectures

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UNIT-II

Departmental Accounting: Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers; Preparation of departmental trading and P&L account (Including general P&L account and balance sheet).

Branch Accounting: Meaning, Objective and Methods including Debtor system, Stock and Debtor system, Final Account system; Wholesale Branch system and Independent Branch system excluding Foreign Branches; Difference between branch and departmental accounting. 15 Lectures

UNIT-III

Insurance Claims: Meaning of Insurance claims, Need, Loss of Stock policy, Consequential Loss policy, Comprehensive Loss policy, steps for ascertaining insurance claims, Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

Accounting from Incomplete Records: Converting single entry into double entry system, steps in conversion, ascertainment of sales, purchases, stocks, cash and bank balances, capital etc., preparation of final accounts.

Accounting for Investments.

15 Lectures

UNIT-IV

Accounting for Hire Purchase: - Meaning and importance of hire purchase system, Provisions of Hire Purchase Act 1972, Preparation of hire purchase accounts:- Journal entries and Ledger accounts in the books of hire-purchaser and hire-vendor.

Accounting for Instalment System: Meaning and importance of Installment system, Difference between hire purchase and instalment system, Preparation of installment payment accounts: Journal entries and Ledger accounts in the books of Purchaser and Vendor.

Accounting for Lease: Meaning and importance, Difference between Hire purchase and lease, Differences in accounting treatment, Types of leases: Financial lease and Operating lease – Accounting treatment in the books of lessor and lessee. 15 Lectures

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 Books and References:

1. Sharma, Shah, Mangal, Agarwal: Financial Accounting, RBD, Jaipur.
2. Jain, Khandelwal, Pareek, Dave: Financial Accounting, Ajmera Book Company, Jaipur.
3. Agrawal, Sharma, Purohit, Sharma: Financial Accounting, Shivam Book House, Jaipur.
4. Tulsian: Financial Accounting: Sultan Chand & Sons, New Delhi.
5. Shukla & Grewal: Advance Accounts, Sultan Chand & Sons, New Delhi.
6. Maheshwari S.N.: Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
7. Sehgal A. and Sehgal D.: Advanced Accounting, Taxman Publication, New Delhi.
8. Jain S.P. and Narang K.L.: Financial Accounting, Kalyani Publisher, Delhi.
9. Monga J.R.: Financial Accounting, Mayur Paper Book, New Delhi.
10. Gupta, R.L.: Advanced Financial Accounting, S. Chand & Sons, New Delhi.
11. Kumar A.S.: Advanced Financial Accounting, Himalaya Publication House.
12. Paul Sr. K.: Accountancy Volume-I and II, New Central Book Agency, Kolkata

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Course Learning Outcomes:

1. Understanding of the basic concepts and process of accounting.
2. Ability to prepare various subsidiary books, trial balance and final accounts of a sole proprietorship business.
3. Ability to prepare departmental profit and loss account and balance sheet.
4. Have deeper understanding with various methods of preparing branch accounts.
5. Understanding of the process of valuation of loss of stock, consequential loss of profit and amount to be claimed from the insurance company in the event of a fire accident.
6. Understanding of the steps involved in conversion of single entry into double entry system of bookkeeping with all the relevant adjustments.
7. Ability to prepare accounts for transactions related to Hire Purchase, Installment and Lease system.

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Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Financial Accounting (Lab)

Paper Code:UG0202-ABS-51P-102

Semester: I

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
I	UG0202-ABS-51P-102	Financial AccountingLab	5	2
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Practical, Four Hours per Week, Total Sixty Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-10 Marks EoSE-40Marks	Midterm -4 Marks EoSE-16 Marks	

Detailed Syllabus

Objectives of the Course:

1. Help the students to acquire the basic knowledge of the functioning of an accounting system (Tally).
2. Help the students to understand the importance of documentation and flow of data in an organization.
3. Equip the students with adequate knowledge and expertise in the use of software and e packages in recording financial transactions, developing financial documents, preparing the books of financial accounting and other records as per the requirements of business.

Unit I

Computerised Accounting Systems: Meaning, Importance, Difference between computerized accounting and manual accounting, Software programs for computerized accounting, Factors affecting selection of suitable Computerised accounting software, Procurement and installation of Computerised accounting software. Managing Financial and Inventory Accounting using Tally Software- Salient Features of Tally Software.

Creation/ Display/ Alteration/ Deletion of a Company, Tally Software Screen Components, Base Currency Information, Working with Multiple Companies, Pre-defined Groups of Ledger Accounts, Pre-defined Ledger Accounts, Creation/ Display/ Alteration/ Deletion of Accounting Master, Ledger Accounts and Groups in Tally Software, List/ Chart of Accounts. 15 Lectures

Unit II

Accounts Info, Basic Accounting Voucher Types, Creation/ Display/ Alteration/ Deletion of Accounting Vouchers (Journal Entries), Journalizing Compound Journal Entries in Tally Software.

Creation/ Display/ Alteration/ Deletion of Accounting Voucher in Single Entry Mode/ Invoice Mode, Display of Day Book (Journal Book), Account Books (Ledger Book).

Display of Trial Balance, Trading and Profit & Loss Account, Balance Sheet, Mentioning Value of Closing Stock in Final Accounts. Use of F2 (Date/ Period) and F12 (Configure) during Display of Financial Reports (Trading Account, Profit & Loss Account and Balance Sheet), Maintaining Balances Bill-by-Bill of the Accounts of Debtors and Creditors and Mentioning Opening Balance during Ledger creation. 15 Lectures

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Unit III

Creation/ Display/ Alteration/ Deletion of a Company for Inventory Accounting, Concepts of Stock Groups, Stock Categories, Godowns/ Locations, Units of Measure and Stock Items, Creation/ Display/ Alteration/ Deletion of Stock Groups, Stock Categories, Godowns/ Locations, Units of Measure and Stock Items.

Creation/ Display/ Alteration/ Deletion of Purchase & Sales Transactions in Voucher Mode/ Invoice Mode, Concept of Item Invoice & Account Invoice in Invoice Mode, Use of Debit Note & Credit Note for Journalizing Transactions of Purchase Returns & Sales Returns, Creation/ Display/ Alteration/ Deletion of Purchase Returns & Sales Returns Transactions in Voucher Mode/ Invoice Mode.

Use of Stock Journal for Stock Transfer, Display of Stock Summary (Stock Register), Inventory Books and Statement of Inventory, Use of F2 (Date/ Period) and F12 (Configure) during Display of Inventory Reports. **15 Lectures**

Unit IV

Generation of Financial Reports through Tally: Cash Book, Ledger Accounts, Trial Balance, Development of Income Statement, Profit and Loss Account, Cash Flow Statement and Balance Sheet.

Accounting through DBMS (Data Base Management System).

Technological advantages of Tally: Security controls, Backup and Restore, Export and Import of Data and Printing Reports. **15 Lectures**

Suggested Books and References:

1. Agarwal, Garima. Computerised Accounting: Himalaya Publishing House.
2. Chheda, Rajesh. Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education.
3. Maidasani, Dinesh. Mastering Tally: Firewall Media
4. Nathani, Ashok K. Tally ERP 9 Training Guide. BPB Publications
5. Official Guide to Financial Accounting using Tally ERP 9 with GST, Tally Education Pvt Ltd. 6. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)
7. Tarang, Tally ERP 9. Computer World Publications.
8. Yogeshwaran, G. Computerised Accounting. PBP Publications.
9. Agrawal, Namrata. Comdex Tally, ERP 9 Course Kit: Dreamtech Press

Course Learning Outcomes:

1. Knowledge and understanding of the principles of double entry system, books of accounts maintained in business
2. Develop understanding and adequate proficiency in the use of computer hardware and software packages for recording and analysis of financial transactions and vouchers in the books of accounts of a business.
3. Develop capability to prepare the documents and maintain the books of accounts and records of a business.

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Syllabus: UG0202-B.Com. (Pass Course)

II-Semester- ABST(2023-24)

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0202-ABS-52T-103- Business Statistics	Midterm-1 Hr EoSE-3 Hrs	Midterm-20 Marks EoSE-80Marks	Midterm-8 Marks EoSE-32 Marks
Practical	UG0202-ABS-52P-104- Business Statistics Lab	Midterm-1 Hr EoSE-3 Hrs	Midterm-10 Marks EoSE-40Marks	Midterm-4 Marks EoSE-16 Marks

Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Business Statistics

Paper Code:UG0202-ABS-52T-103

Semester: II

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0202-ABS-52T-103	Business Statistics	5	4
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Four Hours per Week, Total Sixty Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-20 Marks EoSE-80Marks	Midterm -8 Marks EoSE-32 Marks	

Detailed Syllabus

Objectives of the Course:

1. Familiarize the students with various statistical data analysis tools that can be used for effective decision making in business.
2. Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.
3. Identify and apply appropriate statistical techniques for presenting, analyzing, interpreting business data to decide on various practical problems in business.
4. Provide comprehensive knowledge to calculate the measures of central tendency, dispersion, skewness, correlation coefficient and regression.
5. Understand time series, index numbers and explain its uses and methods.

UNIT -I

Meaning, Definition, Features, Importance and limitations of Statistics. Meaning, uses and difference between primary and secondary data, Data collection methods, Classification and tabulation of data. Presentation of Data: Diagrams / Graphs of frequency distribution - Ogive and Histograms.

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Meaning, application and limitation of Central Tendency. Measures of Central Tendency- Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean, and partition values- quartiles, octiles, deciles, percentiles. 15 Lectures

UNIT -II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Co-efficient, Combined Standard Deviation, Coefficient of Variation, Uses and interpretation of measures of dispersion.

Meaning of Skewness, difference between dispersion and skewness, Methods of computing Skewness and their coefficient - Karl Pearsons and Bowleys. Moments & Kurtosis. 15 Lectures

UNIT-III

Meaning, importance and uses of Correlation, Different methods for computing correlation- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation, Concurrent Deviation Method.

Meaning, importance and uses of Regression Analysis, Comparison between Correlation and Regression, Computation of two Regression Equations. 15 Lectures

UNIT-IV

Meaning, importance and uses of Index Numbers, Simple and Weighted Price Index Numbers, Methods of Construction: Average of Relatives, Aggregative Method, Fishers Ideal Index Number, Base Shifting and Conversion, Deflating, Splicing.

Meaning, uses and components of Time Series, Additive and multiplicative models, Measurement of trend - Graphical method, Semi-average method, Moving average method, Least squares method. Measurement of Seasonal Variation - Method of Simple averages, Ratio to trend method, Ratio to moving average method. 15 Lectures

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 Books and References:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons, New-Delhi.
2. Khanna and Gupta, Business Statistics, Prantice Hall.
3. Chikkodi&SatyaPrakash: Business Statistics, Himalaya Publishing House Pvt. Ltd.
4. Naval Bajpai: Business Statistics, Pearson Education.
5. Goyal, Ranga, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur.
6. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur.
7. Oswal, Agrawal, Modi and Bhargawa : Business Statistics, Ramesh Book Depot, Jaipur.
- 8: R. S. N. Pillai and Bagavathi, S. Chand and Company Limited, New Delhi.
9. J. K. Sharma, Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.

Course Learning Outcomes:

1. Understand the basics of statistics and its applications.
2. Understand various statistical tools for business decision-making.
3. Select the appropriate method for data collection, presentation, analysis, and interpretation to make informed decisions.
4. Analyse the relationship between two variables of various managerial situations.
5. Compute basic statistical parameters and predict the values of regression, correlation, time series and index numbers.
6. Solve problems for business decision-making and interpret solutions with various statistical techniques.

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Name of the Programme: Four Year Bachelor of Commerce (Pass Course)

Title of the Course: Business Statistics (Lab)

Paper Code:UG0202-ABS-52P-104

Semester: II

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Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
II	UG0202-ABS-52P-104	Business Statistics Lab	5	2
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Practical, Four Hours per Week, Total Sixty Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-10 Marks EoSE-40Marks	Midterm -4 Marks EoSE-16 Marks	

Detailed Syllabus

Objectives of the Course:

1. To familiarize the students with practical approach of various Statistical Data Analysis tools that can be used for effective decision making in business.
2. Provide knowledge and understanding to the students of the methodology of collection and analysis of data using statistical methods.
3. Equip the students with the use of software and electronic packages in the process of analysis of statistical data and testing their significance for the intended use.
4. To emphasize on the learning of application of the concepts learnt to various managerial situations.
5. To develop diagnostic and analytical skills through solving suitable logical problems by using various computer tools.

Unit-I

Data Analysis using Spreadsheet - Introduction to Excel, Uses of Excel software, Spreadsheet window pane, Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & Sheets, Columns & Rows. Selecting Columns & Rows, Changing Column Width & Row Height, Auto fitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, Use of paste and paste special Functionality Using Ranges. Using Ranges, Selecting Ranges, Entering Information into a Range. Using Formulas, Functions - Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas, Spreadsheet Functions - Mathematical, statistical, financial and logical functions. 15 Lectures

Unit-II

Concatenate, Vlookup, Hlookup, Match, Countif, Text, Trim, Spreadsheet Charts, Creating Charts, Different types of chart, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table, Data Analysis, Sorting, Filter, Text to Column, Data Validation.

PivotTables - Creating PivotTables, Manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, Displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables, Spreadsheet Tools.

Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets, Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, Protecting worksheets, Making Macros, Recording Macros, Running Macros, Deleting Macros.

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Diagrammatic Presentation of data (Bar and Pie) using MS Excel. Graphical Presentation of data (Histogram, Frequency polygon and Ogives) Using MS Excel.

15 Lectures

Unit-III

Statistical functions in MS Excel-

Computation of Mean, Median and Mode using MS Excel.

Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation using MS Excel.

Computation of Co-efficient of Skewness using MS Excel.

15 Lectures

Unit-IV

Computation of measures of Correlation using MS Excel.

Computation of measures of Regression using MS Excel.

Computation of measures of Index numbers using MS Excel.

Computation of measures of Time Series using MS Excel.

15 Lectures

Suggested Books and References:

1. Goyal, Gupta, Jain, Gupta: Statistics, Ajmera Book Company, Jaipur.
2. Sharma, Jain, Pareek: Business Statistics, Shivam Book House, Jaipur.
3. Oswal, Agrawal, Modi and Bhargawa: Business Statistics, Ramesh Book Depot, Jaipur.
4. Elmasari, Ranez and Shamkant B. Navathe: Fundamentals of Database Systems, Pearson Education.
5. Jain, Hem Chand and Tiwari, H. N.: Computer Applications in Business, Taxman Publications.
6. Madan, Sushila, Computer Applications in Business, Scholar Tech Press.
1. Mathur, Shruti and Jain, Pooja, Computer Applications in Business, Galgotia Publishing Co.
2. Sharma, J. K. Business Statistics, Pearson Education.
3. Sharma, S.K. and Bansal, Mansi. Computer Applications in Business, Taxman Publication.
4. Wayne, Winston. Data Analysis & Business Modelling, PHI.

Course Learning Outcomes:

1. Aware the students about usage and functions of Spreadsheet.
2. Understand the basics of statistics and its applications through computer by using MS-Excel.
3. Summarize data sets using measures of central tendency by using MS-Excel.
4. Analyse the relationship between two variables by using MS-Excel.
5. Interpret Correlation and Regression by using MS-Excel.
6. Understand applications of Time Series and Index Numbers by using MS-Excel.

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