

# B.Com. Part I (Pass Course)

## ABST. Paper I

### Corporate Accounting

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

#### Unit – I

General Introduction of Indian Accounting Standards General Introduction to I.F.R.S. issue of shares, issue of debenture.

#### Unit – II

Redemption of Debentures, Redemption of Preference shares.

#### Unit – III

Underwriting of Shares & Debentures. Acquisition of Business, Pre-and Post Incorporation Profit.

#### Unit – IV

Final Accounts of Companies, including Managerial Remuneration, Internal Reconstruction (without scheme)

#### Unit – V

Accounting with Tally: Introduction, Getting Functional with Tally, Company Creation, Company Features and Configurations. Creating Accounting Masters in Tally: List and Charts of Accounts, Creation of Groups and Ledgers, Display and Alter of Groups and Ledgers.

Note : The Candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

#### Books Recommended:

1. R.L. Gupta: Advanced Accountancy.
2. S.N. Maheshwari: Advanced Accountancy

  
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## B.Com. Part I (Pass Course)

### ABST Paper II

#### Business Statistics

Time : 3 hours.

Max. Marks. 100

Min. Marks 36

Note: There will be five questions in all. The candidate will require to attempt all the questions selecting one question from each unit with an internal choice (either/or).

#### Unit – I

Introduction of Statistics: Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data.

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution Simple and Manifold Tabulation, Presentation of Data: Diagrams / Graphs of Frequency Distribution Ogive and Histograms. Interpretation of data analysis.

#### Unit – II

Measures of Central Tendency: Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean- Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

#### Unit – III

Measures of Dispersion: Absolute and Relative Measures of Dispersion; Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Uses and Interpretation of Measures of dispersion. Skewness: Different measures of Skewness.

#### Unit – IV

Correlation: Meaning and Significance, Scatter Diagram, Karl Pearson's Coefficient of Correlation between two Variables: Grouped and Ungrouped Data, Coefficient of Correlation by Spearman's Rank Differences Method and Concurrent Deviation Method. Simple Linear Regression.

#### Unit – V

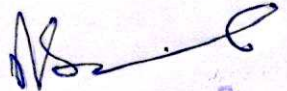
Index Numbers: meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction on Index Numbers. Fisher Ideal Index Number, Base Shifting, Splicing and Deflating.

Interpolation: Binomial, Newtons Advancing Differences Method and Lagrange's Method.

Note : The Candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

#### Books Recommended:

1. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. K.N. Nagar: Elements of Statistics (Hindi & English)
4. Owal, Mendiratta, Pathak, Gupta. (Hindi & English)

  
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