

ABST
B.Com. Part I

B.COM Part I

Paper - I : Cost Accountancy
Paper - II: Business Statistics

Paper I - Cost Accountancy

Time : 3 Hours

Min. Marks 36

Max. Marks : 100

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: Meaning and definition of cost, cost centre, costing, cost accounting and cost accountancy. Objectives, significance and limitations of cost accounting. Systems, methods and techniques of cost accounting. Distinction between Financial and Cost Accounting. Material purchasing and storing. valuation and issue of material. Material cost control.

Unit - II

Labour: Recording of time and wages, Methods of remuneration, incentive plans. Allocation of wages; labour turnover and treatment of idle time and overtime. Overhead: Meaning, Collection, Classification, Allocation, Apportionment, and Absorption of Overhead.

Unit - III

Unit Costing: Cost sheet, statement of cost per unit, computation of tender price by preparing statement of cost. Operating Costing : Meaning and Objectives. Preparation of statement of operating cost *only* related to transportation for passengers and goods only.

Unit - IV

Job Costing and Contract Costing: Cost-plus contract, escalation clause, work in progress, profit on completed, incomplete and contracts nearer to completion. Process Costing: Meaning and significance, treatment of normal and abnormal losses in process accounts. Inter process profit (Excluding Joint Product, By- product & Equivalent Production.)

Unit- V

Marginal Costing: Meaning, concept, significance and limitations of marginal costing as well as BEP analysis. CVP and BEP analysis, Break even charts. (Excluding stock valuation under marginal costing and absorption costing and advanced problems related to managerial decisions). Standard Costing; Meaning, concept, significance and limitations of standard costing. Setting standards and computation of material and labour variances only.

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) Jain, Kbandelwal, Pareek :- Cost Accounting (Hindi & English)
- 2) Saxena, and Vashist :- Cost Accounting
- 3) B.K. Bhar :- Cost Accounting
- 4) Agarwal and Chaturvedi :- Cost Accounting (Volume I & II)

Paper II - Business Statistics

Time : 3 Hours
Min. Marks 36

Max. Marks : 100

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 : Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data, Approximation and Accuracy, Statistical Errors.

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.

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.

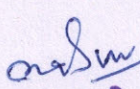
Unit -V

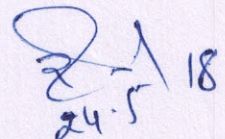
Index Numbers: Meaning and Uses, Simple and Weighted Price Index Numbers, Methods of Construction, Average of Relatives and Aggregative Methods, Problems in construction of Index Numbers. Fishers Ideal Index Number, Base shifting, Splicing and Deflating. Interpolation : Binomial, Newtons Advancing Differences Method and Lagrange's Method.

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Books Recommended:

1. Sancheti and Kapoor: Business Statistics.
2. SP Gupta: Business Statistics.
3. K.N. Nagar: Elements of Statistics. (Hindi & English)
4. Yadav Jain Mittal : Business Statistics (Hindi & English)


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