

**SYLLABI AND SCHEME OF  
EXAMINATIONS  
FOR  
DISCIPLINE SPECIFIC COURSES  
OF INTERDISCIPLINARY  
PROGRAMS IN COMMERCE**  
(Based on Curriculum and Credit Framework for UG Programs under NEP)



**WITH EFFECT FROM  
THE  
SESSION 2024-25**

**MAHARSHI DAYANAND UNIVERSITY  
ROHTAK (HARYANA)**

## SYLLABI AND SCHEME OF EXAMINATIONS FOR DISCIPLINE SPECIFIC COURSES FOR UNDER GRADUATE INTERDISCIPLINARY PROGRAMS

| Discipline Specific Courses/ Major Course | Nomenclature of Course            | Course Code   | Total Credits |   |   |   | Workload |   |   | Total Workload | Marks        |              |              |              | Total Marks |
|---|-----------------------------------|---------------|---------------|---|---|---|----------|---|---|----------------|--------------|--------------|--------------|--------------|-------------|
|   |                                   |               | L             | T | P |   | L        | T | P |                | Theory       |              | Practical    |              |             |
|   |                                   |               |               |   |   |   |          |   |   |                | Exter<br>nal | Intern<br>al | Inter<br>nal | Exter<br>nal |             |
| <b>Semester I</b>                         |                                   |               |               |   |   |   |          |   |   |                |              |              |              |              |             |
| <b>DSC - A1 @ 4 credits</b>               | Financial Accounting              | 24COMI401DS01 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>DSC – B1@ 4 credits</b>                | Business Statistics               | 24COMI401DS02 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>Semester II</b>                        |                                   |               |               |   |   |   |          |   |   |                |              |              |              |              |             |
| <b>DSC – A2@ 4 credits</b>                | Advance Financial Accounting      | 24COMI402DS01 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>DSC-C2@4 credits</b>                   | Business Statistical Applications | 24COMI402DS02 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>Semester III</b>                       |                                   |               |               |   |   |   |          |   |   |                |              |              |              |              |             |
| <b>DSC – A3 @ 4 credits</b>               | Corporate Accounting-I            | 25COMI403DS01 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>DSC – B3 @ 4 credits</b>               | Cost Accounting                   | 25COMI403DS02 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>DSC-C3@4 credits</b>                   | Business Laws                     | 25COMI403DS03 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |
| <b>Semester IV</b>                        |                                   |               |               |   |   |   |          |   |   |                |              |              |              |              |             |
| <b>DSC – A4@ 4 credits</b>                | Corporate Accounting – II         | 25COMI404DS01 | 3             | 1 | 0 | 4 | 3        | 1 | 0 | 4              | 70           | 30           | 0            | 0            | 100         |

|                             |  |               |   |   |   |   |   |   |   |   |    |    |   |   |     |
|-----------------------------|--|---------------|---|---|---|---|---|---|---|---|----|----|---|---|-----|
| <b>DSC – B4 @ 4 credits</b> | Company Laws                             | 25COMI404DS02 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – C4 @ 4 credits</b> | Auditing                                 | 25COMI404DS03 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – D4 @ 4 credits</b> | Project Management                       | 25COMI404DS04 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>Semester V</b>           |  |               |   |   |   |   |   |   |   |   |    |    |   |   |     |
| <b>DSC – A5 @ 4 credits</b> | Income Tax                               | 26COMI405DS01 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – B5 @ 4 credits</b> | Entrepreneurship Development             | 26COMI405DS02 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – C5 @ 4 credits</b> | Accounting for Managerial Decision       | 26COMI405DS03 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – D5 @ 4 credits</b> | Managerial Economics                     | 26COMI405DS04 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>Semester VI</b>          |  |               |   |   |   |   |   |   |   |   |    |    |   |   |     |
| <b>DSC – A6 @ 4 credits</b> | Income Tax Law & Administration          | 26COMI406DS01 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – B6 @ 4 credits</b> | Financial Management                     | 26COMI406DS02 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – C6 @ 4 credits</b> | Goods & Services Tax - Law and Practices | 26COMI406DS03 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – D6 @ 4 credits</b> | Computerized Accounting System           | 26COMI406DS04 | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>Semester VII</b>         |  |               |   |   |   |   |   |   |   |   |    |    |   |   |     |
| <b>DSC – H1 @ 4 credits</b> | Business Research Methods                | 24COM201DS01  | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – H2 @ 4 credits</b> | Corporate Taxation                       | 24COM201DS02  | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |
| <b>DSC – H3 @ 4 credits</b> | Organisational Behaviour                 | 24COM201DS03  | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 4 | 70 | 30 | 0 | 0 | 100 |

|   |                                     |              |   |   |   |    |   |   |   |    |    |    |     |     |     |
|---|-------------------------------------|--------------|---|---|---|----|---|---|---|----|----|----|-----|-----|-----|
| <b>DSC – H4 @ 4 credits</b>                       | Business Analytics                  | 24COM201DS04 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>DSC – H5 @ 4 credits</b>                       | Accounting for Managerial Decisions | 24COM201DS05 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>Semester VIII</b>                              |                                     |              |   |   |   |    |   |   |   |    |    |    |     |     |     |
| <b>DSC – H6 @ 4 credits</b>                       | Strategic Financial Management      | 24COM202DS01 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>DSC – H7 @ 4 credits</b>                       | Corporate Tax Planning & Management | 24COM202DS02 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>DSC – H8 @ 4 credits</b>                       | Marketing of Financial Services     | 24COM202DS03 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>DSC – H9 @ 4 credits</b>                       | Financial Risk Management           | 24COM202DS04 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>DSC – H10 @ 4 credits</b>                      | International Financial Management  | 24COM202DS05 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>Semester VIII (with Research)</b>              |                                     |              |   |   |   |    |   |   |   |    |    |    |     |     |     |
| <b>DSC – H6 @ 4 credits</b>                       | Strategic Financial Management      | 24COM202DS01 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>DSC – H7 @ 4 credits</b>                       | Corporate Tax Planning & Management | 24COM202DS02 | 3 | 1 | 0 | 4  | 3 | 1 | 0 | 4  | 70 | 30 | 0   | 0   | 100 |
| <b>Research Project/ Dissertation @12 credits</b> | Dissertation/ Research Project      | 27COM408PD01 | - | - | - | 12 | - | - | - | 12 | -  | -  | 100 | 200 | 300 |

**L: Lecture; T: Tutorial; P: Practical**

# Syllabi for Discipline Specific Course(s)

## Semester I

Session: 2024-25

|  |                             |                             |                      |
|--|-----------------------------|-----------------------------|----------------------|
| <b>Name of Program</b>   | <b>B.com</b>                | <b>Program Code</b>         | <b>DSC</b>           |
| <b>Name of the Course</b>  | <b>Financial Accounting</b> | <b>Course Code</b>          | <b>24COMI401DS01</b> |
| <b>Hours per Week</b>  | <b>4</b>                    | <b>Credits</b>              | <b>4</b>             |
| <b>Maximum Marks</b>   | <b>70</b>                   | <b>Time of Examinations</b> | <b>3 Hours</b>       |
| <p><b>Note:</b> The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate.</p>   |                             |                             |                      |
| <p><b>Course Learning Outcomes (CLO):</b><br/>           CLO 1: Students will be able to explain the fundamental concepts of financial accounting, including basic terms and Generally Accepted Accounting Principles (GAAP).<br/>           CLO 2: Students will develop the ability to differentiate between capital and revenue items and understand the methods and implications of computing depreciation.<br/>           CLO 3: To Identify and rectify accounting errors, and prepare final accounts with adjustments.<br/>           CLO 4: To Compare manual and computerized accounting systems, understand their advantages and limitations, and source appropriate accounting software, with a focus on accounting for non-profit organizations.</p>   |                             |                             |                      |
| <p><b>Unit 1:</b> Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles; Accounting Standard- AS1, Journalizing, Posting, and Preparation of trial balance.</p>   |                             |                             |                      |
| <p><b>Unit 2:</b> Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation– straight line method and diminishing balance method, change of method. Accounting Standard 10</p>  |                             |                             |                      |
| <p><b>Unit :3</b> Accounting Error and Their Rectification, Final Accounts with adjustments</p>  |                             |                             |                      |
| <p><b>Unit 4:</b> Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, Limitations of Computerised Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software, Accounting for non-profit organizations</p>  |                             |                             |                      |
| <p><b>References:</b></p> <ul style="list-style-type: none"> <li>• Goel, D.K., <i>Financial Accounting</i>, Avichal Publishing company, New Delhi</li> <li>• Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) <i>Accounting: Text and Cases</i>, Mc Graw-Hill Education, 13th Edition.</li> <li>• S.N. Maheshwari, and. S. K. Maheshwari. <i>Financial Accounting</i>. Vikas Publishing House, New Delhi, 6th Edition.</li> <li>• SPlyengar (2005), <i>Advanced Accounting</i>, Sultan Chand &amp; Sons, Vol. 1.</li> <li>• Goyal, B. K., &amp; Tiwari, H. N. "Financial Accounting" Taxmann Publication, New Delhi.</li> <li>• Tulsian, P.C. "Financial Accounting" S Chand Ltd., New Delhi.</li> <li>• Monga, J. R. &amp; Bahadur, R. "Financial Accounting: Concepts and Applications" ScholarTech Press, New Delhi.</li> </ul> |                             |                             |                      |

## Semester I

### Session 2024-25

|  |                            |                             |                      |
|--|----------------------------|-----------------------------|----------------------|
| <b>Name of Program</b>   | <b>B. Com</b>              | <b>Program Code</b>         | <b>DSC</b>           |
| <b>Name of the Course</b>  | <b>Business Statistics</b> | <b>Course Code</b>          | <b>24COMI401DS02</b> |
| <b>Hours per Week</b>  | <b>4</b>                   | <b>Credits</b>              | <b>4</b>             |
| <b>Maximum Marks</b>   | <b>70</b>                  | <b>Time of Examinations</b> | <b>3 Hours</b>       |
| <p><b>Note:</b>The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidates shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.</p>   |                            |                             |                      |
| <p><b>Course Learning Outcomes (CLO):</b><br/>           Course Learning Outcome: -<br/>           CLO1: Students will be able to explain the meaning, definition, needs, and objectives of statistics, and demonstrate the ability to collect, classify, and tabulate data, as well as present it graphically and diagrammatically.<br/>           CLO2: To understand and calculate measures of central tendency and variation, including mathematical and fractional averages, and measures of absolute and relative variations.<br/>           CLO3: Students will develop the ability to calculate and interpret moments, skewness, and kurtosis (including Sheppard's corrections), and understand the construction and application of index numbers.<br/>           CLO4: To explain the meaning and importance of probability, understand different schools of thought on probability, and calculate probability using the addition, multiplication, and Bayes' theorems, as well as compute mathematical expectations and solve numerical problems involving probability.</p> |                            |                             |                      |
| <p>Unit :1<br/>           Statistics: Meaning, Definition, Needs &amp; Objectives Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.</p>   |                            |                             |                      |
| <p>Unit 2:<br/>           Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.</p>  |                            |                             |                      |
| <p>Unit 3:<br/>           Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.</p>   |                            |                             |                      |
| <p>Unit 4: Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.</p>  |                            |                             |                      |
| <p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. <i>Dr.S.P.Gupta, Statistical methods, S.Chand &amp; Co., New Delhi.</i></li> <li>2. <i>D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.</i></li> <li>3. <i>N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.</i></li> <li>4. <i>R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.</i></li> </ol>  |                            |                             |                      |

**Semester II**  
**Session 2024-25**

|  |                                     |                             |                      |
|--|-------------------------------------|-----------------------------|----------------------|
| <b>Name of Program</b>   | <b>B.com</b>                        | <b>Program Code</b>         | <b>DSC</b>           |
| <b>Name of the Course</b>  | <b>Advance Financial Accounting</b> | <b>Course Code</b>          | <b>24COMI402DS01</b> |
| <b>Hours per Week</b>  | <b>4</b>                            | <b>Credits</b>              | <b>4</b>             |
| <b>Maximum Marks</b>   | <b>70</b>                           | <b>Time of Examinations</b> | <b>3 Hours</b>       |
| <b>Note:</b><br>The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.   |                                     |                             |                      |
| <b>Course Learning Outcomes (CLO):</b><br>CLO 1: Understand partnership accounting, including capital and current accounts, profit distribution, goodwill treatment, and changes in profit-sharing ratios due to admission, retirement, or death of partners.<br>CLO 2: Account for the dissolution of partnerships, including Garner vs. Murray principles, and prepare branch (including foreign branch) and departmental accounts.<br>CLO 3: Apply accounting procedures for hire-purchase and instalment systems (excluding hire purchase trading accounts) and manage royalty accounts.<br>CLO 4: Generate computerized accounting records using TALLY software, and create reports such as cash books, ledger accounts, trial balances, profit & loss accounts, and balance sheets using a computerized accounting system. |                                     |                             |                      |
| <b>Unit 1:</b><br>Definition and Features of Partnership Accounts, Partners' Capital and Current Accounts, Profit and Loss Appropriation Account, Treatment of Goodwill in Partnership Accounts, Change in Profit Sharing Ratio, Admission of a Partner, Retirement of a Partner, Death of a Partner.  |                                     |                             |                      |
| <b>Unit 2:</b><br>Dissolution of Partnership including Garner vs Murray excluding Gradual Realization, Branch Accounts (including Foreign Branch) and Departmental Accounts.   |                                     |                             |                      |
| <b>Unit 3:</b><br>Hire- Purchase and Instalments Excluding Hire Purchase Trading Account, Royalty Accounts   |                                     |                             |                      |
| <b>Unit 4:</b><br>Computerized accounting by using TALLY accounting software, Generating Reports by using computerized accounting system- Cash Book; Single column and with Bank Column; Ledger Accounts, Trial Balance, Profit & Loss Account, Balance Sheet  |                                     |                             |                      |
| <b>References:</b><br>Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-I.&quot; Sultan Chand Publishing, New Delhi.<br>Goel, D. K., Financial Accounting, Avichal Publishing company, New Delhi.<br>S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House,   |                                     |                             |                      |

New Delhi, 6th Edition.

Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons.

Shukla M. C., Grewal T.S. and Gupta S. C.; Advanced Accounts, S. Chand and Company,  
New Delhi.



**Semester -II**  
**Session -2024-2025**

|                           |                      |                             |                      |
|---------------------------|----------------------|-----------------------------|----------------------|
| <b>Name of Program</b>    | <b>B.com</b>         | <b>Program Code</b>         | <b>DSC</b>           |
| <b>Name of the Course</b> | <b>Business laws</b> | <b>Course Code</b>          | <b>24COMI402DS02</b> |
| <b>Hours per Week</b>     | <b>4</b>             | <b>Credits</b>              | <b>4</b>             |
| <b>Maximum Marks</b>      | <b>70</b>            | <b>Time of Examinations</b> | <b>3 Hours</b>       |

**Note:**

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

CLO 1: Understand the concept of contracts, including their types and essentials for validity.

CLO 2: Learn about void agreements, discharge of contracts, and legal remedies.

CLO 3: Explore the Sale of Goods Act, including contracts of sale, conditions, warranties, and rights of unpaid sellers.

CLO 4: Gain knowledge of the Foreign Exchange Management Act and its key features in business transactions.

**Unit 1:** The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, Contingent contracts.

**Unit 2:** Void agreements, Discharge of contract – modes of discharge including and its remedies. Contract of Indemnity & Guarantee, Quasi-contracts.

**Unit 3:** Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit 4 :** The Foreign Exchange Management Act- salient features of FEMA

**References:**

M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.

N.D.Kapoor, Merchantile Law, Sultan Chand & Co., New Delhi.

Akhilshwar Pathak, Legal Aspects of Business, Tata McGraw Hill Education Private Limited, New Delhi.

## Semester -II

## DSC-C2

|                           |  |                             |                      |
|---------------------------|--|-----------------------------|----------------------|
| <b>Name of Program</b>    | <b>B.com</b>                             | <b>Program Code</b>         | <b>DSC</b>           |
| <b>Name of the Course</b> | <b>Business Statistical Applications</b> | <b>Course Code</b>          | <b>24COMI402DS02</b> |
| <b>Hours per Week</b>     | <b>4</b>                                 | <b>Credits</b>              | <b>4</b>             |
| <b>Maximum Marks</b>      | <b>70</b>                                | <b>Time of Examinations</b> | <b>3 Hours</b>       |

**Note:**

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

CLO1: Students will understand the concepts of binomial, Poisson, and normal distributions and their applications in probability theory.

CLO2: To Learn the meaning, significance, types, and methods of correlation analysis, including the coefficient of determination. Understand regression analysis, its equations, lines, and the standard error of estimate. Differentiate between correlation and regression analysis.

CLO3: To Gain knowledge about time series analysis, including its components, models, and trend analysis techniques like second-degree parabola and exponential formula. Learn about the measurement of seasonal, cyclical, and irregular variations, and understand shifting the trend origin.

CLO4: Students will understand the concept of statistical decision theory, including expected opportunity loss and optimal decision-making using maximin, minimax, and Bayes' principle with prior, pre-posterior, and posterior analysis. Learn about statistical quality control methods.

**Unit 1:**

Probability Distribution: Binomial, Poisson & Normal distribution

**Unit 2:**

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

**Unit 3:**

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin.

**Unit 4 :**

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

**References:**

1. Dr.S.P.Gupta, Statistical methods, S.Chand& Co., New Delhi.
2. D.N.Elhance, VeenaElhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.