

B.COM (PART- II)  
LUCKNOW UNIVERSITY.

**STATISTICAL METHODS**

**Unit-I**

**Introduction to Statistics-** Definition, Meaning, Scope, Significance and Limitations of Statistics, Census and Sampling Investigation- Concept, Merits and Demerits, Methods of Sampling, Statistical Laws-Law of Statistical Regularity, Law Of Inertia Of Large Numbers.

**Statistical Errors-** Concept and Sources of Errors, Types of Errors and Their Effects, Approximation-Methods and Precautions.

**Types and Techniques of Collection of Data-** Observation, Survey and Interview, Questionnaire Methods, Secondary Sources of Data.

**Unit-II**

**Classification-** Meaning, Objectives and Types.

**Presentation of Data-** Diagrammatic and tabular presentation, Tools and Techniques, General Rules for the construction of a table, Statistical Series.

**Measures of Central Tendency-** Arithmetic mean, Geometric Mean and Harmonic Mean, Median and Mode.

**Unit III**

**Measures of Dispersion and Skewness-** Range, Quartile Deviation, Mean Deviation And Standard Deviation, Coefficient Of Variation, Lorenz Curve, Skewness- Concept, Tests and Measurements.

**Correlation-** Meaning, Types, Degrees Of Correlation, Graphic Method, Scatter Diagram, Karl Pearson's Method, Spearman's Methods Of Measuring Simple Correlation.

**Unit-IV**

**Regression Analysis-** Regression Lines, Linear Regression Equations, Regression Coefficient

**Interpolation-** Objectives, applications and methods of measurement: Binomial Expansion method, Newton's Advancing Differences, Lagrange's method, Parabolic Curve Method.

**Books recommended:**

1. Gupta S.P. and Gupta M.P. : Business Statistics.
2. Elhance, D.N. : Fundamental of Statistics.
3. Sancheti & Kapoor : Statistics- Theory methods & Applications.
4. Singh, A.K. and Masood Khalid: Statistical Methods
5. Roy, Ramendu: Statistics

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**PUBLIC FINANCE**

**Unit –I**

- 1. Public Finance** – Definition and Scope; Public and Private Finance.
- 2. 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, and Canons of taxation.

**Unit –II**

- 1. Principle of Maximum Social Advantage.**
- 2. Public Expenditure** – Classification, Effects and Canons of Public Expenditure, Public debt, External and Internal Debt, Methods of Debt Redemption, Capital Levy, Deficit Financing.

**Unit –III**

- 1. Indian Public Finance** – Financial Relations Between the Central Government, State Government and Local Bodies, Finance Commission, Financial Administration, Budget- Its Preparation, Legislation and Execution.

**Unit –IV**

- 1. Analysis of trends in Central Government's Revenue, Expenditure and Debt, Financing of five year plans, Deficit Financing in India.**
- 2. State and local finance, Heads of revenue and items of expenditure and related issues.**

**Books Recommended:**

1. Dalton, H – Principles of Public Finance
2. Mehta and Agarwal – Public Finance
3. Sarkar and Misra – Rajasva Shastra
4. Bhargava – Public Finance in theory and practice
5. Saxena and mathur – Public Fiance