

PATNA UNIVERSITY
COURSES OF STUDY

For 2015-2018 (Three Year Degree Course)

B. Com. (Honrs) Course

PART I

A. Accounts Group:	Maximum marks	Pass mark
(i) Financial Accounting	100	
(ii) Auditing	100	90
Subsidiary papers:		
(i) Business Organisation	100	33
(ii) Principles of Economics	100	33
Language Paper :		

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English 100 33

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B. Corporate Administration Group

Honours papers—

(i) Business Organisation	100	
(ii) Company Accounts	100	90
Subsidiary Papers :—		
(i) Financial Accounting	100	33
(ii) Principles of Economics	100	33

Language Paper:

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English	100	33
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C. Business Environment Group

Honours Papers :—

(i) Business Organisation	100	
(ii) Socio-Political Environment	100	90
Subsidiary Papers		
(i) Financial Accounting	100	33
(ii) Principles of Economics	100	33

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Language Paper :

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English 100 33

D. Business Finance Group

Honours Papers :—

(i) Business Organisation 100
(ii) Principles of Business Finance 100 90

Subsidiary papers :—

(i) Financial Accounting 100 33
(ii) Principles of Economics 100 33

Language Paper :

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

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	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English 100 33

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B. COM. (GENERAL SUBSIDIARY)

PART I

PAPER I. BUSINESS ORGANISATION

Meaning and Difference between Organisation, Management and Administration.

Types of Organisation—Line, Functional and staff.

Characteristics of a business owned by a Single Individual, Partnership and a Joint Stock Company.

Factors affecting the size of a business unit.

Large scale Retailing—Departmental Store, Multiple Shop, Mail Order Business and Super Bazar.

Business combination—causes, Effects, Types and Forms. Scientific Management and Rationalization—Main aspects & merits and demerits.

Methods of Remunerating Labour—Time Rate, Piece Rate and Incentive Plan i.e. Taylor, Emerson, Halsey, Rowan and Gantt.

Sources of Business Finance -Short Term and Long Term.

Stock Exchange and Produce Exchange, Meaning, Functions and Importance—Spot and Future Transactions-Regulation of Stock Exchange in India, Role of SEBI. Listing of securities, online trading.

Books Recommended:

1. Dr. Y. P. Verma—Vyavshaya Sanghthan, Prabandh Ewan Prashashan (S. Chand & Co.).
2. Yaducal Bhushan —Business Organisation
3. M. C. Shukla — Business Organisation
4. Ghosh and Om Prakash — Business Organisation
5. Dr. Padma Asthana — Vyavshaya Sanghthan Ewan Prabandh
6. R.K. Sharma, Shashi K. Gupta—Business Organisation

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PAPER II—FINANCIAL ACCOUNTING

Basic principles of Accounting:—A brief study about journal, Ledger and Trial balance. Preparation and presentation of Final Account and Financial Statement, Significance and Limitations of Financial Statement.

Dissolution of Firm—Simple Dissolution, Insolvency of Partner—Garner Vs. Murray rule; Sale of business—Conversion into Joint Stock Company.

Single Entry System—Preparation of Statement of Affairs; Conversion from Single Entry to Double Entry.

Accounting for non-trading organisation—Preparation of Receipts and Payments Account, Income and Expenditure A/c & Balance Sheet.

Joint Stock Company—Issue of Shares and Debentures, Forfeiture of Shares, Redemption of shares and Debentures.

Amalgamation and Reconstruction.

Liquidation (Voluntary and Compulsory Liquidation), Royalty Account.

Hire Purchase and Installment payment system.

Insolvency accounts.

Departmental and Branch Accounts (including Foreign Branch).

Accounting for banking company.

Books Recommended:

1. J. R. Batliboi—Advanced Accounts
2. M.C. Shukla and T.S. Grewal—Advanced Accounts
3. S.M. Shukla—Advanced Accounts
4. Basu & Das—Advanced Accounts
5. R.L. Gupta—Advanced Accounts

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PAPER III—PRINCIPLES OF ECONOMICS

Nature and scope of Economics :— Marshall and Robbin's Definitions of Economics — Positive and Normative Economics. Nature of Economic Laws. Micro and Macro Economics.

Economic systems and their Basic features, Differences between them. The function of an Economic System, Features, Merits and Demerits of Capitalism, Socialism and Mixed Economy.

Theory and Demand :— Law of Demand, Elasticity of Demand Consumers Surplus, Indifference Curve Analysis.

Production :— Law of Returns, Elementary idea of Production Function and Iso-Product Curve, Nature of Costs : Fixed and variable costs, Total, Average and Marginal Cost.

Theory of Product Pricing:—

(a) Pricing and output under perfect competition—Nature of Perfect competition, Pricing and output in the Market Period, Short period and Long Period. Equilibrium of the Firm under Perfect Competition.

(b) Pricing and output under Monopoly—Meaning of Monopoly, Cost and Revenue Analysis in Monopoly, Short-run and Long-run.

Equilibrium under Monopoly, Price Discrimination under Monopoly.

National Income—Meaning of GNP, NNP, GDP & NDP.

Theory of Distribution or theory of Factor Pricing.

Theories of Rent, Wages, Interest and Profit.

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B. COM. (HONOURS) COURSE

ACCOUNTS GROUP

PART I

PAPER I—FINANCIAL ACCOUNTING

Basic Accounting concepts and conventions; Nature and significance of Accounting, types of Accounting. A brief introduction about Journal, Ledger and Trial Balance & Preparation of Final Accounts.

Accounting of non-trading organisations—Preparation of Receipts and payments Account, Income and Expenditure Account and Balance Sheet.

Single Entry System—Preparation of Accounts from incomplete records- conversion of single entry into Double Entry system.

Royalty, Hire Purchase and Installment Payment System, Departmental and Branch Accounts (including foreign branch). Insolvency Accounts, Partnership dissolution—Simple Dissolution, Insolvency of partners, Garner Vs. Murray case; Conversion of a firm into company.

Books Recommended :

1. J. R. Batliboi —Advanced Accounts
2. M. C. Shukla —Advanced Accounts
3. S. M. Shukla —Advanced Accounts
4. Pickles —Advanced Accounts
5. N. K. Jha —Basic Financial Accounting
6. S. K. Singh & R.U. Singh —Financial Accounting

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Books Recommended :

- 1 N. L. Nadda —Ankekshan
- 2 Spicer and Pagler — Practical Auditing
- 3 De Paula — The Principles of Auditing
- 4 T. R. Sharma — Auditing:
- 5 R. R. Gupta —Text Book of Auditing
- 6 B. N. Tandon —Auditing

SUBSIDIARY:

PAPER I—BUSINESS ORGANISATION

Syllabus as given in B.Com. (General Subsidiary) Paper-I

PAPER II—PRINCIPLES OF ECONOMICS

Syllabus as given in B.Com. (General Subsidiary) Paper-III

LANGUAGE PAPER :

Syllabus of language paper will be the same as framed for B.A. (Hons.)/B.Sc. (Hons.) for Part-I by Faculty of Humanities, Patna University.

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CORPORATE ADMINISTRATION GROUP

PART I

PAPER I—BUSINESS ORGANISATION

Forms of Organisation—Sole trading Partnership including Registration and Dissolution.

Joint Stock Companies—Types of Companies—their promotion Financing of Joint Stock Companies—Capitalisation and Capital Structure—Patterns of Capital Structure—Economic Features of different classes of shares.

Management of Joint Stock Companies—Distribution of power between shareholders and Directors, Appointment, rights, duties and liabilities of Directors—Meeting—Types of meeting, Resolutions, Drafting of reports, agenda and minutes.

Business combination—Causes, types, forms, merits & demerits—Combination in Indian industries.

Public Corporation—meaning, difference between public corporation and other forms of organisation.

Scientific Management—Meaning, Elements of Scientific Management, Merits-Demerits.

Rationalization—meaning and scope of rationalization—difference between scientific management and rationalization in Indian industries.

Methods of wage payment—factors determining wages—Fair wages Living wages and Minimum wage-Time and piece rate systems of wage payment—Incentive plans e.g. Halsey, Rowan, Taylor and Gantt systems of wage payment, Profit Sharing method of wage payment

Organised Market—Stock Exchange—Terms used in Stock

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Exchange. A brief history of stock exchange in India—Organisation and working of Stock; Exchanges in India. Regulation of Stock Exchanges in India, Online trading in stock exchange.

Produce Exchange—A brief history of produce exchanges in India working of Produce Exchange, Spot and Future dealings, Advantages of future dealings.

Organisation of trade—Home trade, Wholesale, Retail Business, Multiple shop system, Departmental Stores and Chain Stores.

Organisation of Import trade—Terms used in the import trade, organisation of export trade and procedure followed in export trade.

Brief introduction to the computers, Origin and growth, Advantages, Applications in Business and Kinds of computer.

Books recommended :

1. Dr. Y P Verma —Vyavshaya Sangathan Prahandh Ewam Prashashan (S Chand and Co.)
2. Yadukul Bhushan—Business Organisation
3. M C Shukla—Business Organisation
4. Ghosh and Om Prakash — Business Organisation
5. Dr. Padamakar Asthana—Vyavshay Sangathan Ewam Prabandh

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PAPER II—COMPANY ACCOUNTS

Accounting for Share Capital transactions—Issue of shares, forfeiture and re-issue of shares, redemption of preference shares, statutory requirements.

Issue of debentures—Accounting treatment and methods of redemption.

Preparation and presentation of Final Accounts of Joint Stock Companies as per company's Act 2013. Accounting treatment of amalgamation and re-construction of companies.

Methods of valuation of Goodwill and Shares. Holding company and its Subsidiary : Preparation of consolidated Balance-sheet. Liquidation of companies (Voluntary & compulsory liquidation).

Accounting standards—relevance and significance. A brief introduction about IFRS.

Books recommended :

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|------------------------------|-----------------------|
| 1. M C Shukla and T S Grewal | —Advanced Accounts |
| 2. S. M. Shukla | —Advanced Accounts |
| 3. Pickles | —Accountancy |
| 4. R. L. Gupta | —Accountancy |
| 5. J. R. Batliboi | —Advanced Accounts |
| 6. S. K. Singh & R.U. Singh | —Financial Accounting |

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SUBSIDIARY:

PAPER I—FINANCIAL ACCOUNTING

Syllabus as given in B.Com. (General Subsidiary) Paper-II

PAPER II—PRINCIPLES OF ECONOMICS

Syllabus as given in B.Com. (General Subsidiary) Paper-III

LANGUAGE PAPER :

Syllabus of language paper will be the same as framed for B.A. (Hons.)/B.Sc. (Hons.) for Part-I by Faculty of Humanities, Patna University.

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BUSINESS ENVIRONMENT GROUP

PART I

PAPER I—BUSINESS ORGANISATION

The course for this paper shall be the same as of Paper I of Part I of Corporate Administration Group.

PAPER II—SOCIO POLITICAL ENVIRONMENT

Social Structure and institutions—family, Caste, religion and culture; their influence on industrial life and business community.

Political Environment— Political systems and organisation political organisation in the Country, Features of Indian constitution with reference to Fundamental rights and directive principles. The Financial relationship between the Central Government and the State Government in India. Recommendations of the Finance Commission for allocation of revenue among states.

Books recommended :

1. John —Indian Constitution
2. Johnson —Sociology
3. M. M.Srivastava —Caste in Modern India
4. Fraucies Cherumlam —Business Environment

SUBSIDIARY:

PAPER I—FINANCIAL ACCOUNTING

Syllabus as given in B.Com. (General Subsidiary) Paper-II

PAPER II—PRINCIPLES OF ECONOMICS

Syllabus as given in B.Com. (General Subsidiary) Paper-III

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BUSINESS FINANCE GROUP

PART I

PAPER I—Business Organisation

The Course for this paper shall be the same as of Business Organisation Paper I of Corporate Administration Group Part I.

PAPER II—Principles of Business Finance

Meaning and concept, Nature and scope of Business Finance, Finance function in business. The traditional and modern views of Finance. The objectives of Financial Management—Profit Maximisation Vs. Wealth Maximisation. The Rationale of Wealth Maximisation. Financial factors governing the choice of form of organisation.

Planning for Funds—Financial Plan—Meaning and basic considerations, Quantum of funds requirements. Factors determining fixed and working capital requirements. Estimating the need for Cash, Receivables and Inventories. Capitalisation—Cost and Earning theories, Over-capitalisation and Under-capitalisation—their cause, effects and remedies. Capital Structure — the problem of debt equity mix, Trading on Equity—concept and limitations, Factors governing methods of financing—Risk, Income, Control and Future Financing.

Raising of Funds—Sources and forms of external financing with special reference to India. Raising long-term funds. Promotion—steps and importance of promotion; types of promoters, company promotion in India. Underwriting of capital issues—trends in and broad features of underwriting in India. Functions and organisation of stock exchanges in India. Special Financial Institutions and industrial financing and overall view, Raising medium-term and short-term funds, Commercial banks and industrial finance. Broad features and trends in bank financing of industries.

Management of Funds—Meaning and significance of capital budgeting.

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Evaluation Criteria for Investment—Payback Period, Accounting Rate of Return. Net Present Value. Cost of Capital—Cost of equity, preference capital and of borrowings, combined cost of capital.

Management of Income—Accounting and economic concept of income. Internal financing—determinants and dangers. Dividend policy—Basic issues, regularity and forms of dividend payments, factors determining the quantum of dividend payments, stock dividend and their purpose.

Books Recommended :

1. H. Dalton—Public Finance
2. U. K. Hicks—Public Finance
3. Antonic Daviti De Marco—First Principles of Public Finance
4. Guthman and Dougali—Corporate Financial Policy
5. Flink and Gruneward—Managerial Finance
6. Gerstenburg C.W. —Financial Organisation and Management of Business
7. Weston and Brigham—Financial Management
8. Johnson B. W. —Financial Management
9. S. C. Kuchhal—Corporation Finance
10. Hunt—Basic Business Finance
11. Annual Reports on Currency and Finance Banking Statistics—Reserve Bank of India.

SUBSIDIARY:

PAPER I—FINANCIAL ACCOUNTING

Syllabus as given in B.Com. (General Subsidiary) Paper-II

PAPER II—PRINCIPLES OF ECONOMICS

Syllabus as given in B.Com. (General Subsidiary) Paper-III

LANGUAGE PAPER :

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PATNA UNIVERSITY



COURSES OF STUDY

FOR

B. Com. Examination (2015-18)

Three Year Degree Course

Part – II

PATNA UNIVERSITY
COURSES OF STUDY

For 2015-2018 (Three Year Degree Course)

B. Com. (Honrs) Course

PART II

A. Accounts Group:	Maximum marks	Pass mark
(iii) Business Laws	100	
(iv) Specialised Accounting	100	90
Subsidiary papers:		
(i) Money and Banking	100	33
(ii) Planning and Economics Development	100	33
Language Paper:		

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English 100 33

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B. Corporate Administration Group

Honours papers—

(iii) Business Laws	100	
(iv) Company Law and Administration	100	90

Subsidiary Papers :—

(i) Money and Banking	100	33
(ii) Planning and Economic Development	100	33

Language Paper:

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English	100	33
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C. Business Environment Group

Honours Papers :—

(iii) Business Laws	100	
(iv) Economics and Labour legislation	100	90

Subsidiary Papers

(i) Money and Banking	100	33
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(ii) Planning & Economics Development 100 33

Language Paper :

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English 100 33

D. Business Finance Group :-

Honours Papers :—

(iii) Business Laws 100

(iv) Business Taxation 100 90

Subsidiary papers :—

(i) Money and Banking 100 33

(ii) Planning and Economic Development 100 33

Language Paper :

A Candidate shall choose either (a) or (b) for Composition.

(a) Hindi- One Full Paper at 100 marks for each of the Part I and part II Examination. Hindi - 100 33

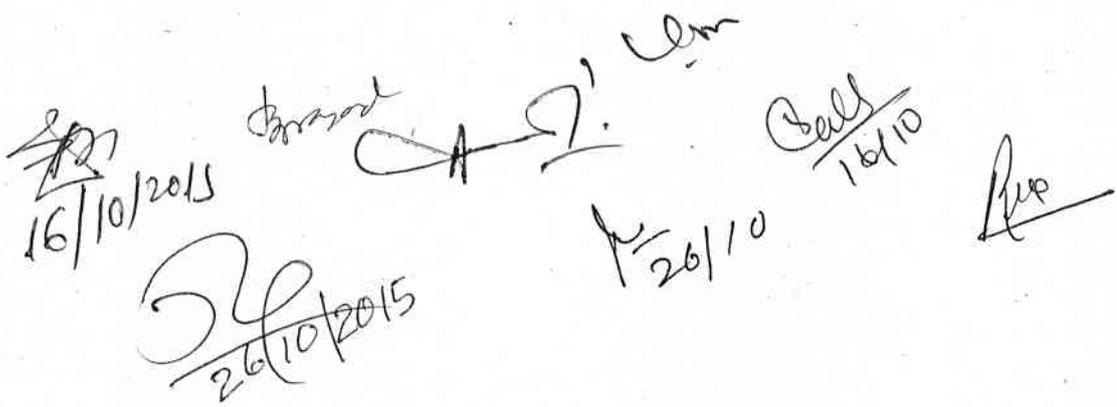
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(b) Hindi (50 marks) and one of the following language (50 marks) for each of the Part I and Part II examination. Maithli, Urdu, Bengali and English or any other language recognised by Academic Council for the purpose.

	Full Marks	Pass Marks	Aggregate Pass Marks
Hindi	50	15	
Other	50	15	33

Provided that a candidate of non-Indian domicile may take a full paper in English (higher standard) in view of (a) or (b) above.

English		100	33
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PART II

SUBSIDIARY FOR ALL THE HONOURS GROUP A, B, C, D

PAPER I—MONEY AND BANKING

MONEY

Definition, Functions and Classification of money.

Index Number-simple and weighted index number.

Relationship between prices and value of money-Quantity Theory—
Fisherian equation- Cambridge equation—Marshall—Pigou—Robertson and
Keyene's view.

Inflation—Deflation—their causes and effects on different classes of
people—Methods to control inflation and deflation.

Monetary policy—Meaning, contents & objectives.

International monetary system, Foreign Exchange-Determination of rate of
exchange—A brief outline of Purchasing Power parity Theory & Balance of
payment theory. Gold Standard—Working and break-down of Gold Standard.
IMF—Its working and present position.

BANKING :

Nature of Banking —Types of Banks. Unit Banking and Branch Banking—
their functions.

Commercial Banks—Creation of credit and other functions of
Commercial Banks -investment policy of Commercial Banks.

Central Bank—Functions of Central Banks—Credit control methods.

R.B.I. and its functions, Success and failure of R.B.I. and Agricultural
credit, NABARD, Co-operative Bank and Regional Rural Banks.

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Books Recommended :

1. An outline of Money — Growth
2. Modern Banking — Sayers
3. Mudra, Banking Evam Antarrashtriya Vyapar — Dr. R. N. Sharma
4. Bhartiya Mudra our Banking — Prof. J. P. Sharma
5. Mudra and Maudrik Sansthayen — Prof. L. M. Roy
6. Moudrik Sidhant — Shridhar Pandey

Paper II—Planning and Economic Development of India

PLANNING

Nature of Economic System—Capitalism, Socialism and mixed Economy—their characteristics, Merits & demerits, Significance of Planned economic system.

Meaning, objectives, scope and importance of economic planning—Types of economic planning-economic planning in an under developed economy.

Essentials of planning, steps in planning in India.

Economic development of India—Concept of economic development, Basis of economic development, Characteristics of a developing economy, Problems of economic development in a developing country

Role of state in growth and industrial development in a country. Features of Under-developed countries with special reference to India.

Obstacle to development and measures for economic development-physical and economic environment and its influence on the economic development of India.

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Indian Agriculture—Importance and main problems in the development of Agriculture in India. Land Reforms in India. Sub-division and fragmentation of Land-holding—Fixation of ceiling, Consolidation of holding and Co-operative farming-Agriculture inputs such as fertiliser -irrigation and mechanisation—marketing of agriculture produce-problems of agriculture labour—Economic condition of Indian farmers-Rural indebtedness—Five Year-Plans and Agriculture-New Agricultural policy of the Government of India — Food problem and food production in India. Food security in India.

Problem of industrialisation in India, Industrial policy of the Government of India -Licensing policy-Growth of Public-Sector—Large-Scale Industries—Problems and present position -Iron and Steel, Cement, Cotton Textile -Jute, Sugar, Importance of a Small Scale and Cottage Industries, Problems of Rural Artisans -Industries and Five-year-Plans.

Trends and Special features of Foreign Trade-Tarriff protection.

Means of Transport -Development of Railways and Road Transport.

Books recommended :

1. A-W Lewis—Principles of Economic Planning.
2. Dutta and Sundaram—Indian Economy.
3. M. L. Jhingan—Economic Growth and Development.
4. Alak Ghosh—Indian Economy.
5. K. N. Prasad—Problems of Economic Development.
6. Charan Singh—Economic Nightmare of India, its causes and cure.
7. K.P.M. Sundharam—Indian Economy.
8. C.B. Memoria—Bharat ka Arthik Vikas.
9. Saxena, Krishna Sahai—Bharat Ka Arthik Vikas.

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10. Dr. Devendra Prasad Singh—Bharat Ki Arthik Samashyaon Ka Bishleshan

11. Shridhar Pandey—Bharat Ki Arthik Vikas

12. Charan Singh—Bharat Ki Arthik Neeti

13. Five Year Plans—Government of India

14. Jain, P. C.—Bharat Ki Arthik Samasyany.

15. K. K. Dwett—Indian Economy.

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ACCOUNTS GROUP (HONOURS)

PART II

PAPER III—BUSINESS LAWS

The Indian Contract Act, 1872—Meaning, characteristics and kinds of contract, void & voidable contract, discharge of contract, quasi contract, contract of bailment, pledge and agency.

Sale of Goods Act 1930—Meaning, definition, conditions and warranties. Transfer of ownership in goods, sale by non-owners, unpaid seller.

Negotiable Instrument Act, Insolvency and Arbitration Act.

Indian Partnership Act—Definition, characteristics, registration of partnership, partnership deed, rights and duties of partners, dissolution of firm.

The main provisions of Consumer Protection Act and F.E.M.A.

Books Recommended :

1. M. C. Shukla —A manual of mercantile Law.
2. Shukla and Narayan —Commercial Law.
3. Sen ana Mitra —Commercial Law.
4. M. C. Kuchhal —Mercantile Law.
5. P. C. Tulsyan —Mercantile Law.
6. N. D. Kapoor —Mercantile Law.

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PAPER IV—SPECIALISED ACCOUNTING ✓

Company Accounts : Preparation of Final Accounts of a company including accounting for dividends and managerial remuneration as per company's Act 2013. A brief study on International Accounting Standards (IAS) and Accounting Standards (AS) of India and its convergence into I.F.R.S. Accounting for underwriting of shares.

Accounts relating to Amalgamation and re-construction of companies, Accounts on the Liquidation of a company (voluntary and compulsory liquidation both)

Holding company and subsidiary companies—Preparation of consolidated P/L Accounts and Balance Sheets. Accounts of Banking and Insurance companies, Double Account System -Accounting for Electricity, Gas and Railway Companies.

Depreciation, Reserves and provisions—their treatments—Methods of charging Depreciation.

Books recommended :

1. M. C. Shukla and T. S. Grewal —Advanced Account
2. S. M. Shukla —Advanced Accounts.
3. R. L. Gupta —Advanced Accounts.
4. Man Mohan Prasad — Advanced Accounts.
5. S. K. Singh & R. U. Singh —Specialised Accounts

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SUBSIDIARY:

PAPER I—MONEY AND BANKING

PAPER II—PLANNING & ECONOMIC DEVELOPMENT IN INDIA

LANGUAGE PAPER :

Syllabus of language paper will be the same as framed for B.A. (Hons.)/B.Sc. (Hons.) for Part-II by Faculty of Humanities, Patna University.

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CORPORATE ADMINISTRATION GROUP

PART II

PAPER III—BUSINESS LAWS

The course for this paper shall be the same as of Business Laws Paper III of Part II of Accounts Group.

PAPER IV—COMPANY LAW & ADMINISTRATION

COMPANY LAW :

Detailed study of the Companies Act 1956 with latest amendments, 2013. Definition and meaning. Incorporation of company and connected matters—prospectus, shares and debentures Registration of shares—Management—Audit and Accounts-Directors & Managing Director.

Meeting, resolution and procedure, Role of Secretaries and Treasurer, Arbitration and compromise. Amalgamation and Reconstruction-Prevention of Oppression and Management. Winding up of Companies-voluntary and compulsory—Companies incorporated outside India-Government companies.

ADMINISTRATION :

Company profit and finance-pattern of liability and assets sources and uses of funds—Loans—and investments—capital issues—Dividends.

Companies incorporated outside but working in India.

The Department of Company Law Administration—the Advisory Commission.

Industrial (Developments and Regulation) Act 1951: Control of Capital issues- Taxation of corporate income.

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Books recommended :

1. Indian Companies Act 1956 Amended up-to date)
2. English Companies Act 1948.
3. Report of Company Law Committee.
4. Aiyar, A. N.— Principles of Indian Company Law.
5. Sher ekar, S. A.—Secretarial Practice.
6. Annual Reports on Working of Administration of Companies Act. 1956 & 2013.
7. Report of the Taxation Enquiry Commission, Volume II.
8. Indian Tax Reforms—Nicholas Kaldor:
9. Reserve Bank of India Bulletin.
10. Blue Books on Joint—Stock Companies.
11. Control of Capital Issues Act.

SUBSIDIARY:

PAPER I—MONEY AND BANKING

PAPER II—PLANNING & ECONOMIC DEVELOPMENT IN INDIA

LANGUAGE PAPER :

Syllabus of language paper will be the same as framed for B.A. (Hons.)/B.Sc. (Hons.) for Part-II by Faculty of Humanities, Patna University.

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BUSINESS ENVIRONMENT GROUP

PART II

PAPER III—BUSINESS LAWS

The Course for this paper shall be the same as of Paper III of Part II of Corporate Administration Group (Honours) Course.

PAPER IV—ECONOMIC AND LABOUR LEGISLATION

The Industrial (Development and Regulation) Act, 1951, Indian Company's Act 2013, Foreign Exchange Management Act, 2000, Consumer Protection Act, 1986, Essential Commodities Act, 1955.

Factories Act, 1948.

Wrkmen's Compensation Act, 1923.

Industrial Disputes Act, 1947.

Employee's State Insurance Act, 1948.

Payment of Bonus Act, 1965.

Trade Union Act, 1926, Payment of Wages Act, 1936. In the study of these laws emphasis must be placed on the philosophy behind passing the laws and their objective.

Books Recommended :

1. G. P. Sinha and P.R.N. Sinha —Industrial Relations and Labour Legislation.
2. R. C. Saxena —Labour Problems and Social Welfare.
3. Mehrotra —Labour Problems in India.

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SUBSIDIARY:

PAPER I—MONEY AND BANKING

PAPER II—PLANNING & ECONOMIC DEVELOPMENT IN INDIA

LANGUAGE PAPER :

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BUSINESS FINANCE GROUP

PART II

Paper III—BUSINESS LAW

The course for this Paper shall be the same as of Paper III of Corporate Administration Group Part II.

PAPER IV—BUSINESS TAXATION

Taxation : Concept and Objectives of Taxation, Principles of Taxation.

A study of Indian Tax Structure—Direct and indirect taxes, their importance in Indian Tax System—Impact on business. Determination of tax liability of an assessee.

Introduction Wealth Tax : Definition—Assessment Year, Valuation Date, Assets and Net wealth, Scope of Net Wealth—Residential and Citizenship Status, Exempted Assets and Rate Structure. Valuation of Assets : Land and Building, Shares and investment, Interest in Business and firms.

Assessment Procedure and Administration : Return of wealth, Type of assessment; Penalties and Prosecution.

Computation of Net Wealth—Numerical Problems.

Provisions in Central Sales Tax Act—Regarding levy of Sales Tax and determination of turnover. Provision under Indian Customs Act : Valuation of Excisable goods—Procedure—Exemptions from excise duty.

Gift Tax : Definition of Gift; Persons liable for gift tax. Tax free gifts: Return of gifts, Assessment Proceeding; Appellate Proceedings. Determining Gift—tax payable, Rate structure and Computation of tax liability.

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SUBSIDIARY:

PAPER I—MONEY AND BANKING

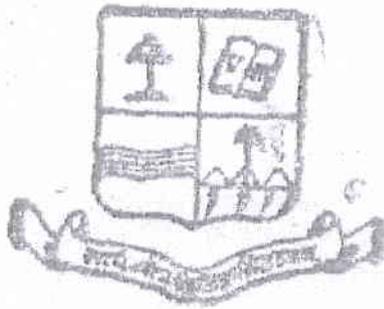
PAPER II—PLANNING & ECONOMIC DEVELOPMENT IN INDIA

LANGUAGE PAPER :

Syllabus of language paper will be the same as framed for B.A. (Hons.)/B.Sc. (Hons.) for Part-II by Faculty of Humanities, Patna University.

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PATNA UNIVERSITY



COURSES OF STUDY

FOR

B. Com. Examination (2015-18)

Three Year Degree Course

Part – III

PATNA UNIVERSITY

COURSES OF STUDY

For 2015-2018 (Three Year Degree Course)

B. Com. (Honours) Course

PART III

A. Accounts Group:	Maximum marks	Pass mark
(v) Cost Accounting	100	
(vi) Management Accounting	100	
(vii) Taxation Law and Accounts	100	
(viii) Business Statistics and Elementary Mathematics	100	180

Subsidiary papers:

(i) General & Environmental Studies (GES)	100	33
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B. Corporate Administration Group

Honours Papers :

(v) Secretarial Practice	100	
(vi) Corporation Finance	100	
(vii) Corporate Taxation and Accounting	100	
(viii) Business Statistics and Elementary Mathematics	100	180

Subsidiary Papers:

(i) General & Environmental Studies (GES)	100	33
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C. Business Environment Group

Honours Papers

(v) Personnel Management and industrial Relations	100	
(vi) Rural Environment and Corporation	100	
(vii) Taxation Law and Accounts	100	
(viii) Business Statistics and Elementary Mathematics	100	180

Subsidiary Papers :

(i) General & Environmental Studies (GES)	100	33
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D. Business Finance Group

Honours Papers

Paper II

(v) Money Market	100	
(vi) Capital Market	100	
(vii) Stock Exchanges	100	
(viii) Business Statistics and Elementary Mathematics	100	180

Subsidiary Papers :

(i) General & Environmental Studies (GES)	100	33
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IMPORTANT NOTE : The syllabus of Subsidiary papers, English Other Languages, Business Statistics and Business Mathematics and General and Environmental Studies (GES) will be the same both for B. Com. (General) and B. Com. (Honours) Course.

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(A) ACCOUNTS GROUP

PART—III

PAPER V—COST ACCOUNTING

Cost Accounting—meaning, objectives and scope of cost accounting and its relation with Financial Accounting; Methods of costing—Types of costing system.

Elements of cost—Material cost, purchase of materials, storage of materials Store organisation, pricing of materials, issue of stores, preparation of store ledger :

Labour cost—computation of Labour cost. Incentive methods of wage payment—Halsay, Rowan & Taylor differential premium plan.

Overheads—meaning and classification, allocation of overheads,

Methods of costing—Unit costing, preparation of cost sheet & production account, process costing—treatment of wastages; by—product, allocation of Joint expenses, contract costing—preparation of contract account, Treatment of profit and loss on incomplete contract, Relation between Cost and Financial Account; preparation of Reconciliation Statement. Cost Audit—meaning and importance.

Books Recommended :

1. M. L. Agrawal —Cost Accounting
2. M. C. Shukla —Cost Accounting
3. S. M. Shukla —Cost Accounting
4. L. N. Gupta —Cost Accounts
5. W.W. Biggs —Cost Accounts

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PAPER VI—Management Accounting

Management Accounting—Meaning and nature; Management Accounting as distinguished from Financial Accounting and Cost Accounting; Scope and rule of Management Accounting, Techniques of Management Accounting.

Preparation and presentation of Financial Statement their Limitations; basic accounting concepts and conventions; interpretation of financial statements; Techniques of analysis of Financial Statements.

Ratio analysis; technique, different types of accounting ratios; their significance and limitations; preparation of Funds Flow and Cash Flow statement.

Inventory Valuation—Techniques of inventory control, Inflation Accounting—Meaning and importance.

Transfer Pricing—Concept and methods.

Books Recommended :

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| 1. R. N. Anthony | —Management Accounting |
| 2. S. P. Gupta | —Management Accounting |
| 3. Man Mohan and Goyal | —Management Accounting |
| 4. Hingorani and Others | —Management Accounting |

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✓ PAPER VII—Taxation Law and Accounts

Income Tax Act, 1961—Definitions concept of Income, residence and tax liability, income exempt from tax.

Computation of income under various heads—Salaries. Income from house property Income from Business and Profession capital gains and Income from other sources.

Deductions allowed in computing total income. Set off and carry forward of losses.

Assessment of individuals and firms.

Income Tax authorities—their appointment jurisdiction and powers.

Books Recommended :

- 1 H. C. Mehrotra—Income Tax
- 2 R. R. Gupta—Income Tax
- 3 Girish Ahuja—Income Tax
- 4 V. K. Singhania—Income Tax Law and Accounts
- 5 R. K. Jain—Income Tax Law and Accounts

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PAPER VIII. Business Statistics and Elementary Mathematics

BUSINESS STATISTICS

Statistics -Its meaning, nature, scope, importance and limitations.

Collection of Data, Definition of the unit of investigation Census and sample survey, Direct and indirect personal investigation on the basis of existing documents, errors in collection of statistics. Preparation of questionnaire and schedules.

Sample survey—Population, sampling units and sampling variance, concept of purposive and probability sampling, simple random sampling, stratified random sampling, systematic sampling, two stage sampling and cluster sampling

Graphical Representation of Data—Histograms, bar charts and pie charts, frequency polygon, frequency curve, ogive of less than and more than types.

Measures of Central Tendency—Arithmetic mean, geometric mean, harmonic mean, weighted average, median, mode quartiles, deciles and percentiles, their relative importance and limitations.

Measures of Dispersion—Range, mean deviation, quartile deviation, standard deviation, co-efficient of skewness and moments.

Correlation—Its meaning uses and types, Degree of correlation and its nature, Product moment correlation and rank correlation coefficients.

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ELEMENTARY MATHEMATICS

Elementary idea of AP, CP and HP

Permutations and combinations.

Binomial, Logarithmic and Exponential Series

Set Theory—definitions, Union intersection and difference of sets.

Variables, Functions and Graphs Differentiation and integration functions.

Elementary idea of Determinants, Matrices and Vectors up to purchase of two vectors.

Co-ordinates

St. Lines

Pair of St. Lines.

Books Recommended :

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|-------------------------|---------------------------------------|
| 1. Elhance D. N. | —Fundamentals of Statistics |
| 2. Gupta B. N. | —Elements of Statistics & Mathematics |
| 3. Singh S. P. | —Sankhiyaki Ke Sidhant evam byavhar |
| 4. Sanchyati and Kapoor | —Elements of Statistics & Mathematics |

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PART III

SUBSIDIARY : GENERAL & ENVIRONMENTAL STUDIES

There will be one theory paper of 100 marks consisting of two groups. Candidates are expected to answer any five questions selecting at least two questions from each group. The examiner is expected to set a total of ten questions, five from each group. The examination will be of three hours' duration.

GROUP A

Modern History of India from 1857 AD.

History of Independence Movement.

Nature and character of nineteenth Century resurgence.

Growth of nationalism and attainment of independence.

Current events—National events and happenings in the States of India.

Elements of Indian Constitution.

Elementary idea of Physical, Political and Economic-Geography of India.

Resources of Indian economy—Agricultural, Mineral, Hydro'ogical, Energy, Human resources. Animal Husbandry and Fisheries, Forests.

Elementary information on major Industries of India,

United Nations and its major agencies.

An overview of Indian Arts, Culture and Literature.

GROUP B

What is life ? Properties of living forms, Elementary idea of virus and bacterias important diseases caused by micro-organisms, Elementary idea of Composition of living matters (Proteins, Carbohydrates, fat and minerals) hereditary material.

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Elementary idea of genetic engineering.

Elementary idea of environment and its conservation. Pollutants (air, water and soil).

Energy, Source and importance.

Fertilisers, Organic and inorganic.

Elementary idea of fermentation, preservation.

Preliminary ideas about fundamental particles, atomic-structure-atomic energy.

Radiation-different forms. Idea of transistor.

Elementary idea of artificial satellites and their utility.

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Profit Management—Internal Financing— Dividend Policy—Kinds of Dividend payment.

Business expansion, Business failure, re-organisation of business and Financial considerations.

Sources of Finance for Companies—Financial Institutions in India—Their working.

Books Recommended :

1. C. W. Gestiberg—Financial Organisation and Management.
2. S. C. Kuchhal—Corporation Finance
3. Sharma and Chauhan—Corporation Finance
4. R. S. Kulshrestha—Corporation Finance (Hindi)

PAPER VII—Corporate Taxation and Accounting

Basic framework of direct tax law in India—Different direct tax law and their inter-relationship with the scheme of taxation in India,

Corporate Income Tax in India—Income tax and tax liabilities of companies; classification of companies and tax incidence under the Income Tax-Act.

Concept of tax planning—Methods of tax planning; tax planning and financial management in companies, Tax considerations in dividend policy and bonus share, issues; taxation of inter-corporate dividends and transfers.

Companies (Profits) Sur Tax Act, 1964.

Wealth Tax 1957.

Corporate Tax Management in India—Deduction of Tax at source—Advance payment of Tax, Filing of returns etc.

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Books Recommended :

1. H. C. Mehrotra—Income Tax
 2. R. R. Gupta—Income Tax Law and Accounts
 3. Finance Act—Latest
- R. K. Jain—Income Tax Law in India

Paper VIII— Business Statistics & Elementary Mathematics

Syllabus will be the same as given in Accounts Group

Subsidiary : General & Environmental Studies (GES)

Syllabus will be the same as given in Accounts Group

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(C) BUSINESS ENVIRONMENT GROUP

PART III

Paper V—Personnel Management and Industrial Relations

Trade Union Movement with special reference to India, aims, objects, functions and weaknesses of Trade Union.

Labour Management—recruitment, transfer, promotion induction, retrechment of industrial workers.

Industrial disputes—causes and effects —methods of prevention and settlement of Industrial Disputes and Machinery in India—Labour Welfare and Social Security measures, Methods of wages payment.

Functions and Organisation of Personnel Department. Changing role of personal function in modern times.

Books Recommended :

1. P. Yadar —Personal Management and Industrial Relations.
2. G. P. Sinha & P. R. N. Sinha—Industrial Relations and Labour Legislation.
3. 4. R. C. Saxena—Labour Problems and Social Welfare.

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PAPER VI—Rural Environment and Corporation

Rural Economy in India; Problems of agriculture; small scale and village industries, their problems, Rural indebtedness, problems and solution, village Panchayats and their role in rural development, various programs of rural development.

Co-operative Movement-- -History, Principles and characteristics.

Management of co-operative Societies—both credit and non-credit co-operative societies. Working of Co-operative Banks. Land Development Banks, Role of R.B.I. and NABARD in rural development.

Books recommended :

1. B. Chaubey—Principles and Practice of co-operative Banking in India,
2. T. E. Stepheson—Management of Co-operative Societies.
3. E. M. Hough—The Co-operative Movement in India.
4. D. G. Karn—Co-operative principles and Substance.

PAPER VII—TAXATION LAWS AND ACCOUNTS

Taxation Laws

(i) Income Tax Act-A brief acquaintance-different terms; their meaning.

(ii) Residence of assesses and incidence of tax.

(iii) Important provisions of the Act relating to salaries, Income from house property, Income from Business or Profession and Capital gains.

Income Tax authorities-their Powers and functions.

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Books Recommended :

1. H. C. Mehrotra—Income Tax
2. R. R. Gupta—Income Tax
3. Girish Ahuja—Income Tax
4. V. K. Singhania—Income Tax Law and Accounts
5. R. K. Jain—Income Tax Law and Accounts

Paper VIII— Business Statistics & Elementary Mathematics

Syllabus will be the same as given in Accounts Group

Subsidiary : General & Environmental Studies (GES)

Syllabus will be the same as given in Accounts Group

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(D) BUSINESS FINANCE GROUP

PART III

Paper V—MONEY MARKET

Meaning and Nature of Money Market, Significance of Money Market, Money Market Instruments, Constituents of Indian Money Market, Defects of Indian Money Market and its Remedial Measures.

Types of Money. Relationship between Prices and Value of Money.

Money Market Securities - Treasury Bills, Commercial Paper, Certificate of Deposits. Methods of Note Issue.

Performance Appraisal of Commercial Banks in India, Recent Development and Challenges. International Monetary System—IMF and World Bank—its Working & Present Position.

Paper VI—CAPITAL MARKET

Meaning and Concept of Capital Market, Significance of Capital Market, Difference between Money Market and Capital Market, Capital Market Instruments, Primary and Secondary Market Objectives.

Financial Institutions in India—Objective and Role.

Concept, Objectives, Functions and Types of Mutual Funds in India.

Objectives, Operational Policies and Practices of LIC and GIC.

Paper VII—STOCK EXCHANGES

Meaning and concept of Stock Exchange. Importance of Stock Exchange—Organisation and Working of Stock Exchanges in India.

Listing of Securities

Relationship between Primary and Secondary Market, Functions of Secondary Market, Parties involved in Secondary Market.

Stock Exchange Share Groups. Settlement Cycle, Carry forward system,

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Over the Counter of Exchange of India (OTCEI).

Brief Study on Shares and Debeatures. Role of stock Broker in India—Role of SEBI—Online Trading in Stock Exchanges.

Paper VIII— Business Statistics & Elementary Mathematics

Syllabus will be the same as given in Accounts Group

Subsidiary : General & Environmental Studies (GES)

Syllabus will be the same as given in Accounts Group

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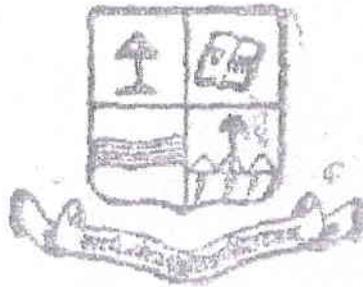
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PATNA UNIVERSITY



**COURSES OF STUDY
FOR
B. Com. Examination (2015-18)
Three Year Degree Course
Part – I**