

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
---------	-----	----

2.

16/10/2015
S. K. Singh
16/10/15

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
---------	-----	----

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
-----------------------	-----	----

16/10/2011 *Sharma* *A. D. Sharma* *16/10*

(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

16/10/2015
4
Ball
16/10

(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
---------	--	-----	----

16/10/2015
Approved
A. S. J.
16/10

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 Keynes'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.

6
SR7
16/10/2015
A. J. Ven
Call
16/10

Books Recommended :

- | | |
|--|----------------------|
| 1. An outline of Money | — Growther |
| 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.

16/10/2011
A. S. Ven.
Ball
16/10

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.

8
16/10/2024
A. S. J. Sen
Ball
16/10

10. Dr. Devendra Prasad Singh—Bharat Ki Arthik Samasyaon 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.

Dr. A. J. V. S. 16/10/10
Ball 16/10

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.

Handwritten: 16/10/2015
Handwritten: 16/10/2015

Handwritten: 16/10

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

16/10/2015
11
16/10

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.

16/10/2015 *Approved* *16/10* *16/10*

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.

13
SR
16/10/2016
Bromal
A. J.
Vem.
Call
16/10

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.

Handwritten notes and signatures:
16/10/2015
14
Ball
16/10

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.

Wkmen'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.

16/10/2015
15
Ball
16/10

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.

16/10/2011
A. J. Singh
16/10

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.

2/20
16/10/2015

Dr. Arvind



Call
16/10

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.

Handwritten notes:
16/10/2015
d. ...
A. S. ...
Ball
16/10