

Bachelor of Commerce – Part – I

Business Environment Group

Business Organization (Paper – I)

Full Marks: 100

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

Scio Political Environment (Paper – II)

Full Marks: 100

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

Social Structure and instructions-family, caste, religion and culture; their influence on industrial life and business community.

Political Environment-Political system and organization, political organization in the country, Features of Indian constitution with reference to Fundamental rights, Directives.

The Financial relationship between the Central Government and the State government in India.

Recommendations of the Finance Commission-Sarkaria Commission on the State Union Relationship.

Bachelor of Commerce – Part – I

Business Finance Group

Business Organization (Paper – I)

Full Marks: 100

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

Principles of Business Finance (Paper – II)

Full Marks: 100

Introduction: Nature and scope of Business. Finance in business. The traditional and modern view of Finance. The Objective of Financial Management-Profit Maximization vs. Wealth Maximization. The Rationale of Wealth Maximization. Financial factors governing the choice of form organization.

Planning for Funds: Financial-Meaning and basic considerations, Quantum of funds requirement, Factors determining fixed and working and working capital requirements Estimating the need Cash, Receivables and plant Inventories. Capitalization-Cost and Earnings theories. Over-capitalization and Under-capitalization-their cause effects and remedies. Capital Structure-the problems of debt mix. Trading on Equity-concept and limitations. Factors governing methods of financing-Risk, Income, Control and 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 promoters, company promotion in India. Under-writing of capital issues-trends in and broad features of underwriting in India Functions and organization of stock exchanges in India Special Financial institutions and industrial financing and overall, Raising medium term and short-term funds. Commercial banks and industrial finance Board feature and recent trends in bank financing of industries.

Management of Funds: Meaning and significance of capital budgeting. Methods of evaluating investment opportunities-Pay back period, Rate of Return, Net present Value and According, Rates of Return. Cost of Capital Costs of equity and preference capital and borrowings. Combined cost capital.

Management of Incomes: Accounting and economic concept of income. Internal financing-determinants and dangers. Divided policy-amount, regularity and forms of dividend payments. Factors determining the quantum of divided payments, stock dividends and their purpose.

Bachelor of Commerce – Part – II

Business Environment Group

Business Laws (Paper – III)

Full Marks: 100

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

Economic and Labour Legislation (Paper – IV)

Full Marks: 100

The Industries – (Development & Regulation) Act, 1951 : Capital : Capital issues (Control) Act., 1947 Foreign Exchange Regulation Act., 1973 MRTPAD, Essential Commodities Act., 1955.

Factories Act, 1948, Workmen’s Compensation, Act 1923, Industrial Disputes Act, 1947, Employees State Insurance Act, 1948 : Payment of Bonus Act., 1963, Trade Union Act., 1926, Minimum Wages Act 1953.

In the study of these laws emphasis must be placed on the Philosophy behind passing the law and their objectives.

Bachelor of Commerce – Part – II

Business Finance Group

Business Laws (Paper – III)

Full Marks: 100

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

Business Taxation (Paper – IV)
Full Marks: 100

Objectives of Taxation : Concept of Taxation Equity in Taxation – Ability to pay, Principles of Taxation-Principles of maximum social Advantages and Principle of least Aggregate sacrifices.

Incidence and shifting of tax : Meaning- Difference between incidence and Impact of tax, Principles of shifting Tax.

A study of Indian Tax Structure- Direct and Indirect Taxes, their importance of Indian Tax System- Impact on business.

The various recognized methods of tax Planning such as legal Diversion of Income ensuring maximum claiming for deduction taking advantage of available reliefs and rebates : Problems arising from provisions for aggregation of income under certain circumstance and legal opportunities of avoidance of each provisions.

Accounting precautions to be taken in order to obtain maximum tax relief Selected of Accounting year, Problems of Capitals vs. Revenue Expenditures and Significance of Depreciation and other similar allowances in tax planning.

Introduction Wealth Tax : Definitions – Assessment year, Valuation date Assets and Net wealth, Residence and Citizenship, Exempts 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 Prosecutions.

Computation of Net Wealth – Numerical Problems.

Introduction Gift Tax : Definition of Gift and previous year, Persons liable for gift tax, Tax free gift, Return of gift, Assessment Proceeding, Appellate Proceedings.

Determining Gift – Tax Payable, Rate Structure and Computation of tax liability.

Central Sales Tax : Basic Concepts – Principles for determining, Sale purchase under different circumstances. Inter State Sales Tax Registration of Dealers, Levy and collection of tax penalties, Goods of Special importance inter-state trade of commerce.

U. P. Sales Tax – Basic concepts – Sales, turnover, Dealer and Goods, registration of dealer Exemption license, determination of turnover and recovery of turn and penalties.

Bachelor of Commerce – Part – III
Business Environment Group
Personnel Management & Industrial Relations (Paper – V)
Full Marks: 100

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

Labour Management – Recruitment, Training, Promotion, Induction, retrenchment of industrial workers.

Industrial Disputes – Causes and effects – Methods of prevention and settlement of Industrial Disputes and Machinery in Indian-Labour Welfare and Social Security measures, Methods of wage payment.

Function and Organization of Personal Department Changing role of personal function in modern times.

Rural Environment and Co-operation (Paper – VI)
Full Marks: 100

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 programmes 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.

Taxation and Accounts (Paper – VII)

Full Marks: 100

The course for this paper shall be the same as of Paper-VII of Part-III of Accounts Honours Group.

Business Mathematics and Elementary Statistics (Paper – VIII)

Full Marks: 100

The course for this paper shall be the same as of Paper-VIII of Part-III of Accounts Honours Group.

Bachelor of Commerce – Part – III

Business Finance Group

Money Market (Paper – V)

Full Marks: 100

Meaning, significance and organization of Money Market, Features of India Money market, Money Market Organization in U. S. A., England and Japan.

Organization of Indian Money Market.

Functioning of Commercial Banks, Co-operative Banks as constituents of Money Market.

Bill Market in India – Working of Indian Bill Market.

Capital Market (Paper – VI)

Full Marks: 100

Meaning, significance and scope of capital market. A brief history of development of capital markets in U. S. A., England and Japan. Organization and institution of Capital Market in India, Development Banking – its role in economic development

in India. Function and working of specialized financial institutions viz. I. E. G., I. I. C., I. C. I., U. T. I., L. I. C., I. D. B. I. etc.

Stock Exchange (Paper – VII)

Full Marks: 100

Meaning importance and Function of Stock Exchange-their role in industrial finance in the country. A brief history of development of Stock Exchange in U. S. A., England, Japan.

Stock Exchanges in India – Their organization and working. A brief study of the working of Stock Exchanges in India. Regulation of Stock Exchange in India. Stock Exchange transaction, Provisions of Securities Contracts (Regulation) Act, 1956. Forward Contract Act, 1958. Control of Capital Issues Act. 1956.

Business Mathematics and Elementary Statistics (Paper – VIII)

Full Marks: 100

The course for this paper shall be the same as of Paper-VIII of Part-III of Accounts Honours Group.

Bachelor of Commerce – Part – II
(Honours Course – Accounts Group)

Business Law

Honours Paper – III

Full Marks: 100

Contents

Unit – I:

Detailed Study of Indian Law Relating to Contracts Act. – Including Bailment, Pledge and Agency, Special Contract Act. Sale of Goods Act.

– 20 marks, No. of Lectures = 10

Unit – II:

Carriage of Goods Act.
Joint Stock Company Act 2013.
Negotiable Instrument Act.

– 20 marks, No. of Lectures = 20

Unit – III:

Insolvency and Bankruptcy Act.
Arbitration and Conciliation Ordinance.

– 20 marks, No. of Lectures = 10

Unit – IV:

MRTA Act 1969 or Competition Act.
FEMA – 2000.

– 20 marks, No. of Lectures = 10

Unit – V:

Consumer Protection Act 1986 with Amendment 2002.

– 20 marks, No. of Lectures = 10

Books Recommended:

- | | | | |
|------|-------------------------|---|--------------|
| I. | Shukla and Narayan | : | Business Law |
| II. | PPS Conga | : | Business Law |
| III. | Avtar Singh | : | Business Law |
| IV. | Maheshwari & Maheshwari | : | Business Law |

Bachelor of Commerce – Part – II
(Honours Course – Accounts Group)

Specialized Accounting

Honours Paper – IV

Full Marks: 100

Contents

Unit – I:

Issue of Shares and Debentures – Forfeiture of Shares. Redemption of Preference Share and Debenture. Preparation of Final account of Company – including accounting for dividends.

– 20 marks, No. of Lectures = 15

Unit – II:

Accounts relating to Amalgamation, Absorption and Reconstruction of Companies.

– 20 marks, No. of Lectures = 15

Unit – III:

Liquidation of a Company (Voluntary Liquidation) only. Holding Company and Subsidiary Companies. Preparation of Consolidated Balance-Sheet.

– 20 marks, No. of Lectures = 10

Unit – IV:

Accounts of Banking and Insurance Companies.

– 20 marks, No. of Lectures = 10

Unit – V:

Double Account System – Accounting for Electricity, Gas and Railway Companies. Depreciation, Reserves and Provision – Their Treatments – Methods of Charging Depreciation.

– 20 marks, No. of Lectures = 10

Books Recommended:

- | | | | |
|------|---------------------------|---|------------------------|
| I. | S. M. Shukla | : | Specialized Accounting |
| II. | S. K. Singh & R. U. Singh | : | Specialized Accounting |
| III. | Bhriagu Nath Ojha | : | Corporate Accounting |
| IV. | M. C. Shukla | : | Advance Accounting |
| V. | R. L. Gupta | : | Advance Accounts |
| VI. | Manmohan Prasad | : | Advance Accounts |

Bachelor of Commerce – Part – II

(Honours Course)

Money and Banking

Subsidiary Paper – I

Full Marks: 100

Contents

Unit – I:

Definition, Functions and classification of money. Changes in value of money. Theories- Its measurement. Index Number – simple and weighted index.

– 20 marks, No. of Lectures = 05

Unit – II:

Relationship between prices and value of money. Quantity Theory, Fisherian equation, Cambridge equation, Marshall, Pigou, Robertson and Keynes's view. Inflation, deflation, their causes of people. Methods to control inflation & deflation.

– 20 marks, No. of Lectures = 10

Unit – III:

Monetary Policy, Objectives and methods of implementation. Devaluation and Depreciation, goals of monetary policy.

– 20 marks, No. of Lectures = 05

Unit – IV:

International Monetary System, Foreign Exchange, Determination of rate exchange. A brief outline of Purchasing Power Parity Theory, Gold Standard, Working and Doven of Gold Exchange Standard. I.M.F. – Its working & Present Position.

– 20 marks, No. of Lectures = 15

Unit – V:

Nature of Banking – Types of Banks, Unit Banking and Branch Banking, their functions. Commercial Banks – Creation of credit and other functions of commercial Banks. Central Bank – Functions of Central Bank – Credit Control methods and tools of monetary policy. R.B.I. and its functions, success and failure of R.B.I. and Agricultural credit, NABARD, Co-operative Bank and Rural Banks.

– 20 marks, No. of Lectures = 15

Books Recommended:

- | | | |
|--|---|--------------------|
| 1. An Outline of Money | : | Crowther |
| 2. Modern Banking | : | Sayers |
| 3. Mudra, Banking Evan Antarrashtriya Vyapar | : | Dr. R. N. Sharma |
| 4. Bhartiya Mudra aur Banking | : | Prof. J. P. Sharma |

Bachelor of Commerce – Part – II
(Honours Course)

Planning and Economic Development

Subsidiary Paper – II

Full Marks: 100

Contents

Unit – I:

Nature of economic system – Capitalism, Socialism and Mixed Economy, their characteristics, features, significance of planned economic system.

– 20 marks, No. of Lectures = 05

Unit – II:

Meaning, Objective, Scope and importance of economic planning. Types of economic planning-economic planning in an under developed economy.

– 20 marks, No. of Lectures = 05

Unit – III:

Essentials of planning – step in planning in India. Economic development of India. Concept of economic development-basic 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.

– 20 marks, No. of Lectures = 10

Unit – IV:

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

Indian

Agriculture – Growth and development of Agriculture in India Land Reform Sub-division and fragmentation of Land-holding, Fixation of ceiling, consolidation of holding and

co-

operative Farming – Agricultural inputs as fertilizer – irrigation and mechanization – Marketing of agricultural produce, problems of agricultural labour – economic condition of Indian Farmers – Rural indebtedness – Five year Plans and Agriculture = Agricultural policy of the Government of India, Food problem and food production in India.

– 20 marks, No. of Lectures = 15

Unit – V:

Problem of industrialization in India – Industrial policy of the Government of India – Licensing Policy – Growth of policy – sector – large scale Industries – Problems and present position, Iron and Steel, Cement, Cotton, Textile, Jute, Sugar, Importance of small scale and cottage Industries. Problems of Rural Artisans – Industries and Five –

year plans. Trend and special features of foreign Tariff protection. Means of Transport–

Development of Railway and Road Transport.

– 20 marks, No. of Lectures = 15

Books Recommended:

- | | | |
|---|---|--|
| 5. A. W. Lewis | : | Principles of Economic Planning |
| 6. Dutta and Sundram | : | Indian Economy |
| 7. M. L. Jhingan | : | Economic Growth and Development |
| 8. C. B. Memoria | : | Bharat ka Arthik Vikas |
| 9. Dr. Devendra Prasad Singh | : | Bharat ki Athik Samasyaon ka Visleshan |
| 10. Jain P. C. | : | Bharat ki Arthik Samasyaen |
| 11. K. K. Dwett | : | Indian Economy |
| 12. Alak Ghosh | : | Indian Economy |
| 13. R. N. Prasad | : | Problems of Economic Development |
| 14. Saxena Krishna Sahi and Gupta K. L. | : | Bharat ka Arthik Vikas |

Bachelor of Commerce – Part – II
(Honours Course – Corporate Administration Group)

Business Law

Honours Paper – III

Full Marks: 100

Contents

Unit – I:

Detailed Study of Indian Law Relating to Contracts Act. – Including Bailment, Pledge and Agency, Special Contract Act. Sale of Goods Act.

– 20 marks, No. of Lectures = 10

Unit – II:

Carriage of Goods Act.
Joint Stock Company Act 2013.
Negotiable Instrument Act.

– 20 marks, No. of Lectures = 20

Unit – III:

Insolvency and Bankruptcy Act.
Arbitration and Conciliation Ordinance.

– 20 marks, No. of Lectures = 10

Unit – IV:

MRTA Act 1969 or Competition Act.
FEMA – 2000.

– 20 marks, No. of Lectures = 10

Unit – V:

Consumer Protection Act 1986 with Amendment 2002.

– 20 marks, No. of Lectures = 10

Books Recommended:

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|------|-------------------------|---|--------------|
| I. | Shukla and Narayan | : | Business Law |
| II. | PPS Conga | : | Business Law |
| III. | Avtar Singh | : | Business Law |
| IV. | Maheshwari & Maheshwari | : | Business Law |

Bachelor of Commerce – Part – II
(Honours Course – Corporate Administration Group)

Company Law and Administration

Honours Paper - IV

Full Marks: 100

Contents

- Unit – I:** Detailed study of the Companies Act, 1956. Definition and meaning. Incorporation of company and connected matters- Prospects, shares and debentures. Registration of changes- Management Audit and Accounts- Directors, Managing Directors etc.
– 20 marks, No. of Lectures = 15
- Unit – II:** Meeting, resolution and procedure, Secretaries and Treasurers. Arbitration and Compromise, Arrangements And Reconstruction – prevention of Oppression and Mis-management.
– 20 marks, No. of Lectures = 10
- Unit – III:** Winding up of Companies – Voluntary and Compulsory – Companies incorporated outside India – Government Companies Administration.
– 20 marks, No. of Lectures = 10
- Unit – IV:** Company profit and finance pattern of liability and asset, Source and uses of Funds, Loan and investments – Capital issues – Dividend.
– 20 marks, No. of Lectures = 15
- Unit – V:** Companies incorporated outside but working in India.
The Department, of Company Law Administration – The Advisory Commission.
Industrial (Development and Regulation) Act. 1951. Control of Capital issues –
Taxation
of corporate income.
– 20 marks, No. of Lectures = 10

Books Recommended:

- I. Indian Companies Act. 1956 Commended up to date
- II. English Companies Act. 1948
- III. Report of Company Law Committee
- IV. Ajay A. N. - Principles of Indian Company Law
- V. Sherlekar, S. A. - Secretarial Practices
- VI. Progress of Joint Stock Companies in India
- VII. Annual Reports on Working of Administration of Companies Act, 1956
- VIII. Report of the Taxation Enquiry Commission, Volume II
- IX. Indian Tax Reform - Nicolas Kaldor
- X. Reserve Bank of India Bulletin
- XI. Blue Books on Joint Stock Companies
- XII. Control of Capital Issues Act

Bachelor of Commerce – Part – II
(Honours Course – Corporate Administration Group)

Money and Banking

Subsidiary Paper – I

Full Marks: 100

Contents

Unit – I:

Definition, Functions and classification of money. Changes in value of money. Theories- Its measurement. Index Number – simple and weighted index.

– 20 marks, No. of Lectures = 05

Unit – II:

Relationship between prices and value of money. Quantity Theory, Fisherian equation, Cambridge equation, Marshall, Pigou, Robertson and Keynesian view. Inflation, deflation, their causes of people. Methods to control inflation & deflation.

– 20 marks, No. of Lectures = 10

Unit – III:

Monetary Policy, Objectives and methods of implementation. Devaluation and Depreciation, goals of monetary policy.

– 20 marks, No. of Lectures = 05

Unit – IV:

International Monetary System, Foreign Exchange, Determination of rate exchange. A brief outline of Purchasing Power Parity Theory, Gold Standard, Working and Doven of Gold Exchange Standard. I.M.F. – Its working & Present Position.

– 20 marks, No. of Lectures = 15

Unit – V:

Nature of Banking – Types of Banks, Unit Banking and Branch Banking, their functions. Commercial Banks – Creation of credit and other functions of commercial Banks. Central Bank – Functions of Central Bank – Credit Control methods and tools of monetary policy. R.B.I. and its functions, success and failure of R.B.I. and Agricultural credit, NABARD, Co-operative Bank and Rural Banks.

– 20 marks, No. of Lectures = 15

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| 4. Bhartiya Mudra aur Banking | : | Prof. J. P. Sharma |

Bachelor of Commerce – Part – II
(Honours Course – Corporate Administration Group)

Planning and Economic Development

Subsidiary Paper – II

Full Marks: 100

Contents

Unit – I:

Nature of economic system – Capitalism, Socialism and Mixed Economy, their characteristics, features, significance of planned economic system.

– 20 marks, No. of Lectures = 05

Unit – II:

Meaning, Objective, Scope and importance of economic planning. Types of economic planning-economic planning in an under developed economy.

– 20 marks, No. of Lectures = 05

Unit – III:

Essentials of planning – step in planning in India. Economic development of India. Concept of economic development-basic 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.

– 20 marks, No. of Lectures = 10

Unit – IV:

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

Indian

Agriculture – Growth and development of Agriculture in India Land Reform Sub-division and fragmentation of Land-holding, Fixation of ceiling, consolidation of holding and

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operative Farming – Agricultural inputs as fertilizer – irrigation and mechanization – Marketing of agricultural produce, problems of agricultural labour – economic condition of Indian Farmers – Rural indebtedness – Five year Plans and Agriculture = Agricultural policy of the Government of India, Food problem and food production in India.

– 20 marks, No. of Lectures = 15

Unit – V:

Problem of industrialization in India – Industrial policy of the Government of India – Licensing Policy – Growth of policy – sector – large scale Industries – Problems and present position, Iron and Steel, Cement, Cotton, Textile, Jute, Sugar, Importance of small scale and cottage Industries. Problems of Rural Artisans – Industries and Five –

year plans. Trend and special features of foreign Tariff protection. Means of Transport–

Development of Railway and Road Transport.

– 20 marks, No. of Lectures = 15

Books Recommended:

- | | | |
|---|---|--|
| 5. A. W. Lewis | : | Principles of Economic Planning |
| 6. Dutta and Sundram | : | Indian Economy |
| 7. M. L. Jhingan | : | Economic Growth and Development |
| 8. C. B. Memoria | : | Bharat ka Arthik Vikas |
| 9. Dr. Devendra Prasad Singh | : | Bharat ki Athik Samasyaon ka Visleshan |
| 10. Jain P. C. | : | Bharat ki Arthik Samasyaen |
| 11. K. K. Dwett | : | Indian Economy |
| 12. Alak Ghosh | : | Indian Economy |
| 13. R. N. Prasad | : | Problems of Economic Development |
| 14. Saxena Krishna Sahi and Gupta K. L. | : | Bharat ka Arthik Vikas |

Bachelor of Commerce – Part – III
(Honours Course – Accounts Group)

Cost Accounting

Honours Paper – V

Full Marks: 100

Contents

Unit – I: Cost Accounting -

Meaning, Objects, Scope of Cost Accounting and its relation with Financial Accounting,
Methods/Systems of Cost Accounting.

– 20 marks, No. of Lectures = 12.

Unit – II: Types and Classification -

Elements of Cost and its Classification, Material Cost, Purchase of Materials, Storage and Pricing of Materials, Issue of Stores, Preparation of Store Ledger, Labour Cost, Computation of Labour Cost Control, Meaning, Classification and allocation of Overheads.

– 20 marks, No. of Lectures = 12.

Unit – III: Unit Costing -

Preparation of Cost Sheets, Statement of Cost and Profit, Production Account, Estimate, Tender/Quotation.

– 20 marks, No. of Lectures = 12.

Unit – IV: Process Costing -

Treatment of Wastages, By-Product, Allocation of Joint Expenses.
Cost Audit –
Meaning and Importance.

– 20 marks, No. of Lectures = 12.

Unit – V: Contract Costing -

Treatment of Profit/Loss on Incomplete Contracts, Reconciliation of Cost and Financial Accounts.

– 20 marks, No. of Lectures = 12.

Books Recommended:

I.	Shukla, S. M.	:	Cost Accounting
II.	Agarwal, M. L.	:	Cost Accounting
III.	Mehta, B. K.	:	Cost Accounting
IV.	Jain, S. P.	:	Cost Accounting
V.	Maheshwar, S. N.	:	Cost Accounting
VI.	Bigg, W. W.	:	Cost Accounting
VII.	Dhar, B. K.	:	Cost Accounting

Bachelor of Commerce – Part – III
(Honours Course – Accounts Group)

Management Accounting

Honours Paper – VI

Full Marks: 100

Contents

Unit – I: Management Accounting -

Meaning and Nature, Management Accounting as Distinguished from Financial Accounting and Cost Accounting, Scope and Rules of Management Accounting, Techniques of Management Accounting.

– 20 marks, No. of Lectures = 10.

Unit – II:

Preparation and Presentation of Financial Statement, Their Limitation, Basic Accounting

Concepts and Conventions, Interpretation and Analysis of Financial Statement.

– 20 marks, No. of Lectures = 10.

Unit – III: Ratio Analysis –

Techniques, Different Types of Accounting Ratios, Their Signification and Limitation.

– 20 marks, No. of Lectures = 12.

Unit – IV:

Preparation of Funds Flow and Cash Flow Statements.

– 20 marks, No. of Lectures = 14.

Unit – V: Inflation Accounting -

Meaning and Importance, Break-Even Analysis.

– 20 marks, No. of Lectures = 14.

Books Recommended:

- | | | | |
|------|---------------------------|---|-----------------------|
| I. | S. P. Gupta | : | Management Accounting |
| II. | B. K. Mehta & K. L. Gupta | : | Management Accounting |
| III. | Manmohan and Goyal | : | Management Accounting |
| IV. | Hingorani and Others | : | Management Accounting |
| V. | R. N. Anthony | : | Management Accounting |
| VI. | Agarwal and Mehta | : | Management Accounting |

Bachelor of Commerce – Part – III
(Honours Course – Accounts Group)

Taxation Law and Accounts

Honours Paper – VII

Full Marks: 100

Contents

Unit – I: Income Tax Act 1961 -

Definition, Concept of Income, Residence and Tax Liability, Distinction between Capital

and Revenue Receipts, Income Exempt from Tax.

– 20 marks, No. of Lectures = 08.

Unit – II: Computation of Income under Various Heads -

Income from Salary, Income from Salary (Retirement).

– 20 marks, No. of Lectures = 15.

Unit – III:

Income from House Property, Income from Capital Gains.

– 20 marks, No. of Lectures = 12.

Unit – IV:

Income from Business and Profession, Income from Other Sources, Taxation of Individuals and Firms.

– 20 marks, No. of Lectures = 15.

Unit – V: Income Tax Authority -

Their Appointment, Jurisdiction ND Powers, A Brief Introduction to Wealth Tax Act 1957, Gift Tax Act-1958 and GST Act.

– 20 marks, No. of Lectures = 10.

Books Recommended:

- | | | | |
|------|-----------------|---|----------------------------|
| I. | H. C. Mehrotra | : | Taxation Law & Accounts. |
| II. | R. K. Jain | : | Income Tax Law & Accounts. |
| III. | R. R. Gupta | : | Income Tax. |
| IV. | G. K. Varsney | : | Company Law. |
| V. | Bhagwati Prasad | : | Income Tax Law & Accounts. |

Bachelor of Commerce – Part – III
(Honours Course – Accounts Group)
Business Mathematics and Elementary Statistics

Honours Paper – VIII

Full Marks: 100

Contents

Mathematics

Unit – I:

Elementary Ideas of Arithmetic Progression, Geometric Progression and Harmonic Progression, Permutation and Combination, Binomial Theorem.

– 20 marks, No. of Lectures = 10

Unit – II: Set Theory -

Definitions, Union Intersection and Difference of Sets (1) Elementary Ideas of Determinations and Matrices, Variables and Functions.

– 20 marks, No. of Lectures = 05

Statistics

Unit – III: Introduction -

Meaning, Nature, Scope, Limitation and Importance of Statics, Collections of Data, Census Survey and Samples Survey, Direct and Indirect, Personal Investigation on the basis of existing documents, Preparation of Questionaries' 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.

Graphic Representation of Data –

Histograms, Frequency Polygon, Frequency Curve, Ogives of Less Than and More Than Types.

– 20 marks, No. of Lectures = 20

Unit – IV: Statistical Tools and Interpretation -

Measure of Central Tendency –

Arithmetic Mean, (Simple and Weighted Average), Median, Mode, Quartiles, Deciles and Percentiles, Their Relative Importance and Limitations.

Measures of Dispersion –

Range, Mean Deviation and Standard Deviation, Quartile Deviation.

– 20 marks, No. of Lectures = 20

Unit – V: Correlation -

Meaning, Uses and Types, Degree of Correlation and its Nature, Product Moment Correlation and Rank Correlation.

– 20 marks, No. of Lectures = 05

Books Recommended:

- | | | | |
|-------|----------------|---|----------------------------|
| I. | B. N. Gupta | : | Business Math & Statistics |
| II. | S. P. Singh | : | Statistics |
| III. | Mukund Lal | : | Statistics |
| IV. | K. N. Nayar | : | Statistics |
| V. | C. B. Gupta | : | Statistics |
| VI. | Shukla & Sahay | : | Statistical Analysis |
| VII. | C. D. Gupta | : | Statistical Analysis |
| VIII. | D. N. Elhana | : | Statistical Analysis |

Bachelor of Commerce – Part – III

General Course

General Studies (Paper – IV)

Full Marks: 100

Contents

The paper on General Studies will include question on the following fields of knowledge:

- | | | |
|--------------|--|-----------------|
| (i) | History of India –
3 Short Answer Type Question 3 X 5
(Students should have a broad general understanding of the subject in its social in its social. Economic and political aspect.) | Marks 15 |
| (ii) | Geography of India -
3 Short Answer Type Question 3 X 5
(Physical and Economic Geography of India – Agricultural and natural resources.) | Marks 15 |
| (iii) | Planning in India -
2 Short Answer Type Question 2 X 5
(General understanding of the broad facts about the different Five Year Plans.) | Marks 10 |
| (iv) | Indian Policy -
3 Short Answer Type Question 3 X 5
(General understanding of the Constitution of India.) | Marks 15 |
| (v) | Indian National Movement – One question. | Marks 10 |
| (vi) | General Science -
3 Short Answer Type Question 4 X 5
(Question on General Science will cover General understanding of science and experience as may be expected of a well-educated person who has not made a special study of any scientific discipline.) | Marks 20 |
| (vii) | Current events of national and international importance -
3 Short Answer Type Question 3 X 5 | Marks 15 |

Bachelor of Commerce – Part – III
(Honours Course – Corporate Administration Group)

Secretarial Practice

Honours Paper - V

Full Marks: 100

Contents

Unit – I: Role of Secretary in a company –

Duties of Secretary Contractual, Statutory.

Secretarial Practice relating to –

Promotion and incorporation of companies registered under the Companies Act, 1956.

– 20 marks, No. of Lectures = 15

Unit – II: Share certificates, Share warrants –

Formal issue of share certificates and duplicate share certificates-Maintenance of statutory books, records and registers; Register and index of members, Register and index of debenture holder, Register of directors, Managers, Register of changes and mortgages, Register of contract disclosing interest of Directors.

– 20 marks, No. of Lectures = 15

Unit – III: Transfer and Transmission of shares. Annual returns.

– 20 marks, No. of Lectures = 10

Unit – IV: Preparation of certain resolution and agreements with the Register.

– 20 marks, No. of Lectures = 10

Unit – V: Routine correspondence with Shareholders arrangements with the postal authorities for dispatch of notices. Annual reports, dividend warrants etc. notices from Shareholders and compliance with stock exchange requirements.

– 20 marks, No. of Lectures = 10

Books Recommended:

- | | | | |
|------|--------------------|---|----------------------|
| I. | Sharma and Chauhan | : | Company Law in India |
| II. | S. R. Sherlekar | : | Secretarial Practice |
| III. | S. M. Shah | : | Company Law |

Bachelor of Commerce – Part – III
(Honours Course – Corporate Administration Group)

Corporation Finance

Honours Paper – VI

Full Marks: 100

Contents

Unit – I:

Meaning, importance and scope of Corporation Finance, Corporate Securities – Ownership securities, Preference Shares and Equity Shares. Creditorship Securities, Debentures and bonds, their kinds and significance.

– 20 marks, No. of Lectures = 15

Unit – II: Corporate promotion –

Meaning types and stages of corporate promotion – corporate promotion in India.

– 20 marks, No. of Lectures = 10

Unit – III: Capitalization –

Over-capitalization, Under-capitalization, Designing capital Structure – trading on equity – requisites of financial plan.

Working capital – meaning and significance.

– 20 marks, No. of Lectures = 15

Unit – IV: Marketing of corporate securities –

Methods, Functions of stock exchanges, Under writing of securities of India.

Profit Management – Internal Financing – Dividend Policy – Kinds of Dividend Payment.

– 20 marks, No. of Lectures = 10

Unit – V:

Business expansion, Business failure, re-organization of business and Financial considerations. Sources of Finance for Companies – Financial Institutions in India – Their working.

– 20 marks, No. of Lectures = 10

Books Recommended:

- | | | | |
|------|--------------------|---|---------------------------------------|
| I. | C. W. Geslinberg | : | Financial Organization and Management |
| II. | S. C. Kumar | : | Corporation Finance |
| III. | Sharma and Chauhan | : | Corporation Finance |
| IV. | R. S. Kulshrestha | : | Corporation Finance (Hindi) |

Bachelor of Commerce – Part – III
(Honours Course – Corporate Administration Group)

Corporate Taxation & Accounting

Honours Paper – VII

Full Marks: 100

Contents

- Unit – I:** Basic framework of direct tax law in India -
Different direct tax law and their inter-relationship with the scheme of taxation in India.
– 20 marks, No. of Lectures = 15
- Unit – II:** Corporate Income Tax in India -
Income tax and tax liabilities companies classification of companies and tax incidence under the Income Tax Act.
– 20 marks, No. of Lectures = 10
- Unit – III:** Concept of tax planning -
Methods of tax planning; tax planning and financial management in companies, Tax consideration in dividend policy and bonus, shares, issues, taxation of inter-corporate dividends and transfers.
– 20 marks, No. of Lectures = 15
- Unit – IV:**
Companies (profits) Sur Tax Act, 1964
Wealth Tax 1957
– 20 marks, No. of Lectures = 10
- Unit – V:**
Corporate Tax Management in India, Deduction of Tax at source – advantage payment
of tax, filling of returns etc.
– 20 marks, No. of Lectures = 10

Books Recommended:

- | | | | |
|------|-----------------|---|-----------------------------|
| I. | H. C. Melhrotra | : | Income Tax |
| II. | R. R. Gupta | : | Income Tax Law and Accounts |
| III. | Finance Act | : | Latest |
| IV. | Kamga | : | Income Tax Law in India |

Bachelor of Commerce – Part – III
(Honours Course – Corporate Administration Group)

Business Mathematics and Elementary Statistics

Honours Paper – VIII

Full Marks: 100

Contents

Mathematics

Unit – I:

Elementary Ideas of Arithmetic Progression, Geometric Progression and Harmonic Progression, Permutation and Combination, Binomial Theorem.

– 20 marks, No. of Lectures = 10

Unit – II: Set Theory -

Definitions, Union Intersection and Difference of Sets (1) Elementary Ideas of Determinations and Matrices, Variables and Functions.

– 20 marks, No. of Lectures = 05

Statistics

Unit – III: Introduction -

Meaning, Nature, Scope, Limitation and Importance of Statics, Collections of Data, Census Survey and Samples Survey, Direct and Indirect, Personal Investigation on the basis of existing documents, Preparation of Questionnaires' 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.

Graphic Representation of Data –

Histograms, Frequency Polygon, Frequency Curve, Ogives of Less Than and More Than Types.

– 20 marks, No. of Lectures = 20

Unit – IV: Statistical Tools and Interpretation -

Measure of Central Tendency –

Arithmetic Mean, (Simple and Weighted Average), Median, Mode, Quartiles, Deciles and Percentiles, Their Relative Importance and Limitations.

Measures of Dispersion –

Range, Mean Deviation and Standard Deviation, Quartile Deviation.

– 20 marks, No. of Lectures = 20

Unit – V: Correlation -

Meaning, Uses and Types, Degree of Correlation and its Nature, Product Moment Correlation and Rank Correlation.

– 20 marks, No. of Lectures = 05

Books Recommended:

I.	B. N. Gupta	:	Business Math & Statistics
II.	S. P. Singh	:	Statistics
III.	Mukund Lal	:	Statistics
IV.	K. N. Nayar	:	Statistics
V.	C. B. Gupta	:	Statistics
VI.	Shukla & Sahay	:	Statistical Analysis
VII.	C. D. Gupta	:	Statistical Analysis
VIII.	D. N. Elhana	:	Statistical Analysis

Bachelor of Commerce – Part – III

General Course

General Studies (Paper – IV)

Full Marks: 100

Contents

The paper on General Studies will include question on the following fields of knowledge:

- (i) History of India –** **Marks 15**
3 Short Answer Type Question 3 X 5
(Students should have a broad general understanding of the subject in its social in its social. Economic and political aspect.)
- (ii) Geography of India -** **Marks 15**
3 Short Answer Type Question 3 X 5
(Physical and Economic Geography of India – Agricultural and natural resources.)
- (iii) Planning in India -** **Marks 10**
2 Short Answer Type Question 2 X 5
(General understanding of the broad facts about the different Five Year Plans.)
- (iv) Indian Policy -** **Marks 15**
3 Short Answer Type Question 3 X 5
(General understanding of the Constitution of India.)
- (v) Indian National Movement – One question.** **Marks 10**
- (vi) General Science -** **Marks 20**
3 Short Answer Type Question 4 X 5
(Question on General Science will cover General understanding of science and experience as may be expected of a well-educated person who has not made a special study of any scientific discipline.)
- (vii) Current events of national and international importance -** **Marks 15**
3 Short Answer Type Question 3 X 5