

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:

MRTP 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 – 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:

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|------|---------------------------|---|------------------------|
| 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:

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| 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:

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| 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 |