

**PATLIPUTRA UNIVERSITY**

**PATNA**

**COURSES OF STUDY**

**FOR**

**PASS / HONOURS & SUBSIDIARY COURSES**

**B. Com. Part - II**

Must read for better result TATA PANACEA help book series

**B. Com Part – II (General Course)**

<b>General papers:</b>	<b>Min marks</b>	<b>Pass Marks</b>	<b>Aggregate</b>
1. Business Law	100		
2. Money and Banking	100	99	
3. Planning and Economics Development	100		

**Other Paper I :**

1. Hindi	50	15	33
2. Any Other Languages	50	15	135

(Other languages will include, Sanskrit, Prakrit, Pali, Arabic, Persian, Bhojpuri, Maghi, Maithili, Urdu, Bengali, Oriya, Nepali, Santhali, Mundari, Ho, Nagpuri, Kharia, Kurmali and any other languages recognised by the Academy Council for the purpose.)

**B. Com Part – II Hons. Course****A. ACCOUNTS GROUP (Part - II)**

<b>Honours Papers</b>	<b>Maximum marks</b>	<b>Pass Marks</b>	
(i) Business Law	100	90	
(ii) Specialised Accounting	100		

**Subsidiary Papers :**

(i) Money and Banking	100	66	
(ii) Planning and Economics Development	100		

**Other Papers :**

(i) Hindi Language	50	15	33
(ii) Any Other languages	50	15	

**B. Corporate Admn. Group (Part – II)****Honours Papers :**

(i) Business Laws	100	99	
(ii) Company Law and Administration	100		

**Subsidiary Papers :**

(i) Money and banking	100	66	
(ii) Planning and Economic Development			

**Other Languages :**

(i) Hindi	50	15	33
(ii) Any Other Language	50	15	

**C. Business Environment Group (Part – II)****Honours Papers :**

(i) Business Laws	100	90	
(ii) Economic and Labour Legislation	100		

**Subsidiary Papers :**

(i)	Money and banking	100	66	
(ii)	Planning and Economic Development	100		
<b>Other Languages :</b>				
(i)	Hindi	50	15	33
(ii)	Any Other Language	50	15	

### **Business Finance Group (Part – II)**

**Honours Papers :**

(i)	Business Laws	100	90
(ii)	Business Taxation	100	

**Subsidiary Papers :**

(ii)	Money and banking	100	66
(iii)	Planning and Economic Development	100	

**Other Languages :**

(i)	Hindi	50	15	33
(ii)	Any Other Language	50	15	

For Honours paper will be of a higher standard than the courses for General Course Students.  
A Candidate of Non-Indian domicile may take a full paper in English (higher standard) in lieu of other languages in part –II of B.com (General or Honours) Course.

### **Part – II : ENGLISH**

**Distribution of Marks :**

1.	The question on the Text books (one anthology of Essays and anthology of short stores)	15 x 2
2.	Essay	15
3.	Commercial Correspondence Or, Comprehension (objective type question)	25 5
4.	Applied Grammar	
(i)	Synonyms (objective type questions)	5
(ii)	Antonyms (objective type questions)	5
(iii)	Prepositions (objective type questions)	5
(iv)	Correction of Grammatieal Errors (objective type questions)	10
(v)	Idioms and Phrases (objective type question)	5

**Prescribed Text-Book :**

- Selected Prose Models Edited by A. E. Augustine  
(Published by Macmillan & Co.)  
Pieces prescribed-No 4, 5, 6, 7, 8, and 13.
- Modern Short Stories (Second Series) Edited by S. K. Kumar  
(Published by Macmillan & Co.)  
Pieces prescribed-No 5, 6, 9, 11, 12, and 13.
- English Grammar and Composition Edited by R. C. Jain  
(Published by Macmillan and Co.)

### **(Part – II) PAPER – I : BUSINESS LAWS**

Detailed study of Indian Law relating to Contracts, including Bailments. Pledge and Agency, Sale of goods, Carriage of goods and Affreightment.

Outline of law relating to Joint Stock Companies, Partnership Negotiable Instrument, Insurance, Insolvency and Arbitration.

**Books Recommended :**

- |                       |   |                            |
|-----------------------|---|----------------------------|
| 1. Sethana            | - | Mercantile Law             |
| 2. Pandia             | - | Mercantile Law             |
| 3. M. C. Shukla       | - | A Manual of Mercantile Law |
| 4. A. K. Banerjee     | - | Indian Mercantile Law      |
| 5. Shukla and Narayan | - | Commercial Law             |

**(PART – II) PAPER – II : Money AND BANKING**

**Money** – Definition, Functions and classification of money.

Changes in value of money. Theories – Its measurement Index number-simple and weighted index number.

Relationship between prices and value of money-Quantity Theory-fisherian equation-Cambridge equation- Marshall- Pigon- Robertson and Keyene’s view.

Inflation- Deflation- their causes and effects on different ellasses of people- Method to control, inflation and deflation. Monetry Policy-objectives and methods of implementation.

Devaluation and Depreciation- goals of monetary policy.

International monetary systems- foreign Exchange- Determination of rate of exchange- A brief outline of Purchasing Power, Parity Theory, Gold Standard- Working and down of Gold Exchange Standard, I. M. F.- 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 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.

**Books Recommended :**

- |  |   |                    |
|--|---|--------------------|
| 1. An outline of Money                         | - | Growther           |
| 2. Modern Banking                              | - | Sayers             |
| 3. Mudra, Banking Evam<br>Antarashtriya Vyapar | - | Dr. R. N. Sharma   |
| 4. Bhartiya Mudra our Banking                  | - | Prof. J. P. Sharma |
| 5. Mudra and Maudrik Sansthaen                 | - | Prof. L. M. Roy    |
| 6. Moudrik Shidhant                            | - | Shridhar Pandey    |

**(PART – II) PAPER – III**

**Planning and Economic Development of India**

**Planning** – Nature of Economics Systems – Capitalis, Socialism and Mixed Economy, their characteristic, features, significance of Planned economic system.

Meaning objects, scope and importance of economic planning Types of economic planning – economic planning is an under developed economics.

Essentials of planning – Step in planning- planning in India. Economics development of India.

Concept of economics development – basic of economic development : characteristic of a developing economy, problems of economics development in a developing country.

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

Obstacle of development and measures for economics development, physical and economics environment and its influence on the economics 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 inputs as fertiliser- irrigation and mechanisation- Marketing of agricultural produce, problems of agricultural Labour- economics condition of Indian farmers- Rural indebtedness- Five-Year Plans and Agriculture- Agricultural policy of the Government of India- Foods problem and food production in India.

Problem of industrialisation 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 Years Plans.

Trend and Special features of Foreign Trade Tariff protection.

Means of Transport – Development of Railway and Road Transport.

**Books Recommended:**

- |  |   |
|--|---|
| 1. A. W. Lewis                           | - Principles of Economics Planning                  |
| 2. Dutta and Sundaram                    | - Indian Economy                                    |
| 3. M. L. Jhingan                         | - Economics Growth and Development                  |
| 4. Alak Ghosh                            | - Indian Economy                                    |
| 5. R. N. Prasad                          | - Problems of Economics Development                 |
| 6. Charan Singh                          | - Economics Nightmare of India, its causes and cure |
| 7. K. P. M. Sundaram                     | - Indian Economy                                    |
| 8. C. B. Memoria                         | - Bharat ka Arthik Vikas                            |
| 9. Saxena Krishna Sahi<br>And Gupta K. L | - Bharat ka Arthik Vikas                            |
| 10. Dr. Devendra Prasad Singh            | - Bharat ki Arthik Samashyacen ka Vishleshan        |
| 11. Shridar Pandey                       | - Bharat ka Arthik Vikas                            |
| 12. Charan Singh                         | - Bharat ki Arthaneeti                              |
| 13. Five-Year-Plan                       | - Government of India                               |
| 14. Jain P. C                            | - Bharat ki Athik Samasyaen                         |
| 15. K. K. Dwett                          | - Indian Economy                                    |

**Importance Note**

The Syllabus of Subsidiary Papers- English, Other Languages, Business Statistics and Business Mathematics and General Studies will be the same both for B.Com (General) and B.com (Honours) Course.

**ACCOUNTS GROUP (PART-II)**

**PAPER – I : BUSNIESS LAWS**

Detailed study of Indian law relating to Contracts, including bailment, pledge and agency; Sale of Goods Act, Carriage of Goods Act, Negotiable Instrument Act, Insolvency and Arbitration Act.

An outline of Indian Partnership Act : M. R. T. P Act and F. E. R. A.

**Books Recommended :**

- |                       |                              |
|-----------------------|------------------------------|
| 1. M. C. Shukla       | - A Manual of Mercantile Law |
| 2. Shukla and Narayan | - Commercial Law             |
| 3. Sen and Mitra      | - Commercial Law             |
| 4. Sethna             | - Mercantile Law             |

**ACCOUNTS GROUP (PART – II)**

**Paper – II : SPECIALISED ACCOUNTS**

**Company Accounts :** Issue of Shares and Debentures- For-feature of Shares Redemption of preference Shares a debentures. Preparation of Final Accounts of company including accounting for dividends.

Accounts relating to Amalgamation. Absorption and re-construction of companies. Accounts on the Liquidation of a company (voluntary) liquidation only.

Holding company and subsidiary companies- Preparation of consolidated Balance Sheets.

Accounts of Banking and insurance Companies, Double Account Systems-Accounting for Electricity. Gas and Railway Companies  
Depreciation, Reserved and provision- their treatments- Methods of charging Depreciation.

**Books Recommended :**

1. M. C. Shukla and T. S. Grewal - Advanced Accounts
2. S. M. Shukla - Advanced Accounts
3. R. L. Gupta - Advanced Accounts
4. Man Mohan Prasad - Advanced Accounts

**Importance Note**

The syllabus of Subsidiary papers- English, Other Languages, Business Statistics and Business Mathematics and General Studies will be the same both for B.com (General) and B.Com (Honours) Course.

**CORPORATE ADMINISTRATION GROUP (Part – II)**

**PAPER – I : BUSINESS LAWS**

The Course for this paper shall be the same as the business Laws paper I of Part II of Accounts Group.

**CORPORATE ADMINISTRATION GROUP (Part – II)**

**Paper – II : Company Law and Administration Company Law**

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.

Meeting, resolution and procedure, Secretaries and Treasurers. Arbitration and Compromise, Arrangements and Reconstruction- prevention of Oppression and Mis-management. Winding up of Companies-Voluntary and Compulsory- Companies incorporated outside India- Government Companies Administration.

Company profit and finance pattern of liability and asset, Source and uses of Funds, Loan and investments- Capital issues- Dividend.

Companies incorporated outside but working India.

The Department, of Company Law Administration- The Advisory Commission.

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

**Books Recommended :**

1. Indian Companies Act. 1956 Commended up to date.
2. English Companies Act. 1948.
3. Report of Company Law Committee.
4. Ajjar A. N. – Principles of Indian Company Law.
5. Sherlekar, S. A. – Secretarial Practices.
6. Progress of Joint Stock Companies in India.
7. Annual Reports on Working of Administration of Companies Act, 1956.
8. Report of the Taxation Enquiry Commission, Volume II.
9. Indian Tax Reform – Nicolas Kaldor.
10. Reserve Bank of India Bulletin.
11. Blue Books on Joint Stock Companies.
12. Control of Capital Issues Act.

**Importance Note**

The syllabus of Subsidiary papers- English, other Languages, Business Statistics and Business Mathematics and General Studies will be the same both for B.Com (General) and B.Com (Honours) Course.

## **BUSINESS ENVIRONMENTS GROUP (Part- I)**

### **BUSINESS LAWS (Parts – II)**

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

## **BUSINESS ENVIRONMENT GROUP (Part – II)**

### **PAPER – II : ECONOMIC AND LABOUR LEGISLATION**

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

#### **Books Recommended :**

1. G. P. Sinha And P. R. N. Sinha - Industrial Relations and Labour Legislation
2. T. C. Saxena - Labour Problem and Social Welfare
3. Mehrotra - Labour Problem in India.

#### **Importance Note**

The syllabus of Subsidiary papers- English, other Languages, Business Statistics and Business Mathematics and General Studies will be the same both for B.Com (General) and B.Com (Honours) Course.

## **BUSINESS FINANCE GROUP (Part – II)**

### **PAPER – I : Business Law**

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

### **BUSINESS FINANCE TAXATION (Part – II)**

#### **Paper – II : Business Taxation**

Objectives of Taxation : Concept of Taxation Equity in Taxation- Ability to pay, Principles of Taxation- Principles of maximum social Advantage 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 recognised methods of tax Planning such as legal Diversion of Income ensuing 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 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.