

**PATLIPUTRA UNIVERSITY**

**PATNA**

**COURSES OF STUDY**

**FOR**

**PASS / HONOURS & SUBSIDIARY COURSES**

**B. Com. Part - I**

Must read for better result TATA PANACEA help book series

**B. Com General Course**

General papers:	Min marks	Pass Marks	Aggregate
1. Bussiness organisation	100		90
2. Financial Accounting	100		
3. Principles of Economics	100		
<b>Other Paper I :</b>			
1. Hindi	100	33	135

### B.COM HONOURS COURSE (A. ACCOUNTS GROUP)

Honours Papers	Maximum marks	Pass Marks
(i) Financial Accounting	100	90
(ii) Auditing	100	
<b>Subsidiary Papers :</b>		
(i) Bussiness organisation	100	66
(ii) Principles of Economics	100	
<b>Other Papers :</b>		
(i) Hindi Language	100	33

### PAPER – II

<b>Honours Papers :</b>		
(i) Business Laws	100	90
(ii) Specialised Accounting	100	
<b>Subsidiary Papers :</b>		
(i) Money and banking	100	66
(ii) Planning and Economic Development		
<b>Other Languages :</b>		
(i) Hindi	50	33
(ii) Any Other Language	50	

### PART – I BUSINESS ORGANIZATION (PAPER –I)

Meaning and difference between Organization, management and administration.  
 Type of Organizations-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 shops, mail order Business and supes bazaar.  
 Business combination-Causes, Effects, types and Forms.  
 Scientific Management and Rationalization.  
 Methods of Remunerating Labour-Time Rate, Piece Rate and Intentive Plane i.e Taylor Emerson, Hassle, Rowan and Cantt.  
 Source 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.

#### Books Recommended :

1. Dr. Y. P. Verma - Vyavasy Sangthan, Prabandh Ewam Prashashan
2. M. C. Shukla - Business Organization

### B.COM GENERAL COURSE

#### Part – I Financial Accounting (Paper – II)

**Basic Principles of Accounting :** Preparation and presentation of Financial Statements – Nature and limitation of Financial Statements-Interpresentation of Financial statements.

**Partnership Dissolution** : Insolvency of Partners-Garner Vs. Marry sale of business-Conversion into Joint Stock Company.

**Single Entry Systems** : Statement of Affairs Conversion from Single Entry to Double Entry. Receipts and Payment A/c and Income and Expenditure A/c

**Joint Stock Company** : Issue of Shares and Debentures for feature of Share, Redemption and Purchase of Debentures, purchase of Business :

Amalgamation, Absorption (excluding inter company investments and Reconstruction.

Liquidation (Voluntary only), Royalty account, Hire Purchase and Instalments, Insolvency.

Departmental and Branch accounts (Excluding Foreign Branch)

## BANK ACCOUNT

**Indian System of Account** : (Elementary Knowledge)

**Books Recommended :**

- |                                |   |                   |
|--------------------------------|---|-------------------|
| 1. M. C. Shukla P.T. S. Grewal | - | Advanced Accounts |
| 2. S. M. Shukla                | - | Advanced Accounts |
| 3. R. L. Gupta                 | - | Advanced Accounts |

## PART – I PRINCIPLES OF ECONOMICS (PAPER-I)

**Nature and scope of Economics** : Marshall and Ribbon definitions of Economics Law. Micro and macro Economics.

Economics systems and theirs Basic features Difference between them simplified Circular Flow mode. The function of an Economic Systems features, Merits ad Demerits of Capitalism, socialism and mixed Economy.

**Theory and Demand** : Law of Demand, Elasticity of Demand, Consumer’s surplus Indifference Curve Analysis.

**Production** : Law of Returns, Elementry ideas of Production. Function and Iso-Product. Curve, Nature of Costs, Fixed and variable Costs. Total Average and Marginal Costs.

**Theory of Product Pricing (a) Pricing and output under perfect competition** : Nature of Perfect competition, Pricing and output in the Market : Period, Short and Long Period. Equilibrium of the firm under Perfect Competition.

**(b) Pricing and output under Monopoly** : Meaning of Monopoly.

Costs and Revenues in Monopoly. Analysis. Short-run Long run.

Equilibrium under Monopoly, Price Discrimination under Monopoly.

**National Income** : Meaning of GNP, NNP, NDP and NI.

Theory of Distribution of theory of Factor Pricing :

Theories of Rent, Wages, Interest and Profit,

**Books Recommended :**

- |                                       |   |                          |
|---------------------------------------|---|--------------------------|
| 1. Marshall                           | - | Principles of Economics  |
| 2. Roy, L. M                          | - | Arthashastra             |
| 3. Sundharam, K. P. M. An Vaish, M. C | - | Principles of Economics  |
| 4. Jain, K. P.                        | - | Arthashastra ke siddhant |

**Important 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 Hons. Course.

## B.COM. HONOURS COURSE (ACCOUNTS GROUP)

### PART – I : FINACIAL ACCOUNTS (PAPER – I)

Basic Accounting concepts – Principles and conventions, Nature and significance of Accounting, Types of Accounting, Preparation, Presentation and analysis of Financial statement-their limitations.

Accounting of non trading organizations – Receipts and payments Account-Income and Expenditure Accounts.

Single Entry System – Preparation of Account for incomplete records-conversion of single entry into Double Entry system.

Royalty, Hire Purchase and Instalment System of Accounts ; Departmental and Branch Accounts (excluding foreign branch) Insolvency Accounts. Partnership dissolution, Insolvency of partners- Garner Vs Murray case; sale to a company.

**Books Recommended :**

M. C. Shukla - Advanced Accounts

S. M. Shukla - Advanced Accounts

**B.COM HONOURS COURSE (ACCOUNTS GROUP)**

**Part – I Auditing (Paper – II)**

Definition of Auditing, objects classes of Audit, Note Book, Audit Programme, Auditing as distinct from Books-keeping and Accountancy. Qualities of Auditor, Advantages of auditing.

Internal Check –meaning and objects-internal check in different departments of a business organizations.

Vouching – meaning and importance – Vouching of different books of original entry. Revenue and capital expenditure-Distinction. Different types of reserves-Methods of charging depreciation.

Varication of Assets.

Audit of a company Account – Appointment, remuneration, duties, liabilities and rights of company auditor, importance case laws on the topic.

Audit of final accounts of a company – Divisible profits-capital profits.

Invest Invest gationigation of accounts under different situations-investigators report.

Audit of other institutions, Clubs, Cinema house etc.

**Books Recommended :**

1. N. I. Nadda - Ankeshan

2. R. R. Gupta - Text Book of Auditing

**Important 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 (Honours) Course.

**CORPORATE ADMINISTRATION GROUP**

**PART – I : BUSINESS ORGANIZATION (PAPER –I)**

**Forms of organization :** sole trading, Partnership including Registration and Dissolution.

**Joints Stock Companies :** Types of Companies-their promotion. Financing of Joing Stock Companise-Capitalisation and Capital Structure-Partners of Capital Structure-Economics Features of different classes of shares and securities.

**Management of Joint Stock Companies :** Distribution of power between Shareholders and Directors Appointment, rights duties and liabilities of Directors-Power and Duties of Secretaries and the chairman. Company meetings. Types of meetings, Resolutions, Drafting of reports agenda and minutes.

**Combination in Business :** Economics motives behind business combination detailed study of types and forms of business combination-in Indian industries.

Public Corporation-Meeting, difference between Public Corporation and other for of Organization of Insurance business in India after Nationalization.

**Scientific Management :** Meaning, elements of Scientific Management.

**Rationalization :** Meaning and scope of rationalization-difference between scientific management and rationalization in Indian industries.

**Methods of wage payments :** Factors determining waves-Fair wages, Living wages and Minimum wages-Time and piece rates system of wages payment-Incentive plans, e.g, Halsey, Rowan, Taylor and Cantt systems of wage payment, Profit sharing, method of wage payment.

**Organised Market :** Stock Exchange- Terms used in Stock Exchange. A brief history of stock exchanges in India-Organisation and working of Stock Exchanges-Calcutta, Bombay and London Stock Exchanges, Regulation of Stock Exchange in India-Economic case for speculation.

**Produce Exchange** : A brief history of produce exchanges in India. Working of Produce Exchange. Spot and Future dealing, Advantages of future dealings.

**Organisation of Trades** : Home trade, Wholesale and 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 methods employed in export trade. Brief introduction to Salesmanship, Kinds, forms, characteristics etc., of Business letters.

**Insurance** – Brief introduction of life. Fire and Marine insurance.

Brief introduction to the world computers, origin, growth, advantages, applications and kinds of computers.

**Books Recommended :**

1. Dr. Y. P. Verma - Vyavsay Sangathan, Prabandh Ewam Prashashan
2. M. C. Shukla - Business Organisation

**CORPORATE ADMINISTRATION GROUP**

**Part – I : Company Accounts (Paper – II)**

Accounting of Share Capital transactions-Issue of Shares, for-feature and re-issue of shares. Redemption of preference, shares, Statutory requirements.

**Issue of Debentures** : Accounting treatment and procedure redemption and Conversion of debentures. Acquisition of business including treatment and of Profits prior to incorporation Preparation and Presentation of Final Accounts of Joint Stock Companies : According treatment of amalgamation. Absorptions and reconstruction of companies.

Valuation of Goodwill and Shares, Holding company and its Subsidiary, Preparation of consolidated Balance sheet, Liquidation of companies (Voluntary liquidation only)

Accounting standards-relevance and significance.

**Books Recommended :**

1. M. C. Shukla and T. S. Grewal - Advanced Accounts.
2. S. M. Shukla - Advanced Accounts.
3. R. L. Agrawal - Accountancy.

**CORPORATE ADMINISTRATION GROUP**

**Part – I : Business Laws (Paper – I)**

The course for this paper shall be the Name as to Business Laws Paper I of Part II of Accounts Group.

**CORPORATE ADMINISTRATION GROUP**

**Important 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.

**PART – I : BUSINESS ENVIRONMENT GROUP**

**Business Organisation (Paper – I)**

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

**PART – I : BUSINESS ENVIRONMENT GROUP**

**Socio Political Environment (Paper –II)**

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, 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.

Books Recommended :

1. John - Indian Constitution

2. M. M. Srivastava - Caste in Modern India

**Important Note :** The syllabus of Subsidiary Papers-English. Other Language, Business Statistics and Business Mathematics and General Studies will be same both for B.Com (General) and B.Com (Honours) Course.

### **PART – I : BUSINESS FINANCE GROUP**

#### **Business Organisation (Paper –I)**

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

### **PART – I : BUSINESS FINANCE GROUP**

#### **Principle Siness Finance (Paper – I)**

**Introductory :** Nature and scope of Business. Finance function in business. The traditional and modern view of Finance. The Objectives of Financial Management-Profit Maximisation Vs. Wealth Maximisation. The Rationale of Wealth Maximisation. Financial factors governing the chice of form organisation.

**Planning for Funds :** Financial-Meaning and basic considerations, Quantum of funds requirement, Factors determing fixed and working and working capital requirements Estimating the need Cash, Receivables and plant Inventories. Capitallisation-Cost and Earnings theories. Over-capitalisation and Under-capitalisation-their cause effects and remedies. Capital Structures-the problems of debt equity 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 organisation 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 features 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.

#### **Books Recommended :**

1. H. Dalson - Public Finance
2. U. K. Hicks - Public Finance
3. Antonic Deviti Dc Macro - First Principles of Public Finance