

# **PATNA UNIVERSITY**



**COURSES OF STUDY**  
**FOR**  
**B. Com. Examination (2015-18)**  
**Three Year Degree Course**  
**Part – III**

**PATNA UNIVERSITY**

**COURSES OF STUDY**

For 2015-2018 (Three Year Degree Course)

B. Com. (Honours) Course

**PART III**

A. Accounts Group:	Maximum marks	Pass mark
(v) Cost Accounting	100	
(vi) Management Accounting	100	
(vii) Taxation Law and Accounts	100	
(viii) Business Statistics and Elementary Mathematics	100	180
Subsidiary papers:		
(i) General & Environmental Studies (GES)	100	33
B. Corporate Administration Group		
Honours Papers :		
(v) Secretarial Practice	100	
(vi) Corporation Finance	100	
(vii) Corporate Taxation and Accounting	100	
(viii) Business Statistics and Elementary Mathematics	100	180
Subsidiary Papers:		
(i) General & Environmental Studies (GES)	100	33

### C. Business Environment Group

#### Honours Papers

(v) Personnel Management and industrial Relations	100	
(vi) Rural Environment and Corporation	100	
(vii) Taxation Law and Accounts	100	
(viii) Business Statistics and Elementary Mathematics	100	180

#### Subsidiary Papers :

(i) General & Environmental Studies (GES)	100	33
---	-----	----

### D. Business Finance Group

#### Honours Papers

#### Paper II

(v) Money Market	100	
(vi) Capital Market	100	
(vii) Stock Exchanges	100	
(viii) Business Statistics and Elementary Mathematics	100	180

#### Subsidiary Papers :

(i) General & Environmental Studies (GES)	100	33
---	-----	----

**IMPORTANT NOTE :** The syllabus of Subsidiary papers, English Other Languages, Business Statistics and Business Mathematics and General and Environmental Studies (GES) will be the same both for B. Com. (General) and B. Com. (Honours) Course.

## **(A) ACCOUNTS GROUP**

### **PART—III**

#### **PAPER V—COST ACCOUNTING**

Cost Accounting—meaning, objectives and scope of cost accounting and its relation with Financial Accounting; Methods of costing—Types of costing system.

Elements of cost—Material cost, purchase of materials, storage of materials Store organisation, pricing of materials, issue of stores, preparation of store ledger :

Labour cost—computation of Labour cost. Incentive methods of wage payment—Halsay, Rowan & Taylor differential premium plan.

Overheads—meaning and classification, allocation of overheads,

Methods of costing—Unit costing, preparation of cost sheet & production account, process costing—treatment of wastages; by—product, allocation of Joint expenses, contract costing—preparation of contract account, Treatment of profit and loss on incomplete contract, Relation between Cost and Financial Account; preparation of Reconciliation Statement. Cost Audit—meaning and importance.

#### **Books Recommended :**

1. M. L. Agrawal —Cost Accounting
2. M. C. Shukla —Cost Accounting
3. 3. M. Shukla —Cost Accounting
4. L. N. Gupta —Cost Accounts
5. W.W. Bigg. —Cost Accounts

## **PAPER VI—Management Accounting**

Management Accounting—Meaning and nature; Management Accounting as distinguished from Financial Accounting and Cost Accounting; Scope and rule of Management Accounting, Techniques of Management Accounting.

Preparation and presentation of Financial Statement their Limitations; basic accounting concepts and conventions; interpretation of financial statements; Techniques of analysis of Financial Statements.

Ratio analysis; technique, different types of accounting ratios; their significance and limitations; preparation of Funds Flow and Cash Flow statement.

Inventory Valuation—Techniques of inventory control, Inflation Accounting—Meaning and importance.

Transfer Pricing—Concept and methods.

### **Books Recommended :**

1. R. N. Anthony —Management Accounting
2. S. P. Gupta —Management Accounting
3. Man Mohan and Goyal —Management Accounting
4. Hingorani and Others —Manegemeut Accounting

## **PAPER VII—Taxation Law and Accounts**

Income Tax Act, 1961—Definitions concept of Income, residence and tax liability, income exempt from tax.

Computation of income under various heads—Salaries. Income from house property Income from Business and Profession capital gains and Income from other sources.

Deductions allowed in computing total income. Set off and carry forward of losses.

Assessment of individuals and firms.

Income Tax authorities—their appointment jurisdiction and powers.

### **Books Recommended :**

- 1 H. C. Mehrotra—Income Tax
- 2 R. R. Gupta—Income Tax
- 3 Girish Ahuja—Income Tax
- 4 V. K. Singhania—Income Tax Law and Accounts
- 5 R. K. Jain—Income Tax Law and Accounts

## **PAPER VIII. Business Statistics and Elementary Mathematics**

### **BUSINESS STATISTICS**

Statistics -Its meaning, nature, scope, importance and limitations.

Collection of Data, Definition of the unit of investigation Census and sample survey, Direct and indirect personal investigation on the basis of existing documents, errors in collection of statistics. Preparation of questionnaire 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

Graphical Representation of Data—Histograms, bar charts and pie charts, frequency polygon, frequency curve, ogive of less than and more than types.

Measures of Central Tendency—Arithmetic mean, geometric mean, harmonic mean, weighted average, median, mode quartiles, deciles and percentiles, their relative importance and limitations.

Measures of Dispersion—Range, mean deviation, quartile deviation, standard deviation, co-efficient of skewness and moments.

Correlation—Its meaning uses and types, Degree of correlation and its nature, Product moment correlation and rank correlation coefficients.

## ELEMENTARY MATHEMATICS

Elementary idea of AP, CP and HP

Permutations and combinations.

Binomial, Logarithmic and Exponential Series

Set Theory—definitions, Union intersection and difference of sets.

Variables, Functions and Graphs Differentiation and integration functions.

Elementary idea of Determinants, Matrices and Vectors up to purchase of two vectors.

Co-ordinates

St. Lines

Pair of St. Lines.

### Books Recommended :

1. Elhance D. N. —Fundamentals of Statistics
2. Gupta B. N. —Elements of Statistics & Mathematics
3. Singh S. P. —Sankhiyaki Ke Sidhant evam byavhar
4. Sanchyati and Kapoor —Elements of Statistics & Mathematics



### **PART III**

#### **SUBSIDIARY : GENERAL & ENVIRONMENTAL STUDIES**

There will be one theory paper of 100 marks consisting of two groups. Candidates are expected to answer any five questions selecting at least two questions from each group. The examiner is expected to set a total of ten questions, five from each group. The examination will be of three hours' duration.

#### **GROUP A**

Modern History of India from 1857 AD.

History of Independence Movement.

Nature and character of nineteenth Century resurgence.

Growth of nationalism and attainment of independence.

Current events—National events and happenings in the States of India.

Elements of Indian Constitution.

Elementary idea of Physical, Political and Economic-Geography of India.

Resources of Indian economy—Agricultural, Mineral, Hydro'ogical, Energy, Human resources. Animal Husbandry and Fisheries, Forests.

Elementary information on major Industries of India,

United Nations and its major agencies.

An overview of Indian Arts, Culture and Literature.

#### **GROUP B**

What is life ? Properties of living forms, Elementary idea of virus and bacterias important diseases caused by micro-organisms, Elementary idea of Composition of living matters (Proteins, Carbohydrates, fat and minerals) hereditary material.

Elementary idea of genetic engineering.

Elementary idea of environment and its conservation. Pollutants (air, water and soil).

Energy, Source and importance.

Fertilisers, Organic and inorganic.

Elementary idea of fermentation, preservation.

Preliminary ideas about fundamental particles, atomic -structure-atomic energy.

Radiation-different forms. Idea of transistor.

Elementary idea of artificial satellites and their utility.

## **(B) CORPORATE ADMINISTRATION GROUP**

### **PART III**

#### **PAPER V—Secretarial Practice**

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 in the light of amendments of 2013.

Procedure for preparation of Memorandum, Articles and prospectus.

Share certificates, Share warrants—Format : 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 charges and Mortgages, Register of contracts disclosing interest of Directors.

#### **PAPER VI—Corporation Finance**

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.

Corporate promotion—meaning, types and stages of corporate promotion—corporate promotion in India.

Capitalisation Overcapitalisation under-capitalisation, Designing capital structure—trading on equity-requisites of financial plan; working capital—meaning and significance.

Marketing of corporate securities—Methods—Functions of Stock exchanges, Underwriting of securities in India.

Profit Management—Internal Financing— Dividend Policy—Kinds of Dividend payment.

Business expansion, Business failure, re-organisation of business and Financial considerations.

Sources of Finance for Companies—Financial Institutions in India—Their working.

**Books Recommended :**

1. C. W. Gestiberg-Financial Organisation and Management.
2. S. C. Kuchhal—Corporation Finance
3. Sharma and Chauhan—Corporation Finance
4. R. S. Kulshrestha—Corporation Finance (Hindi)

**PAPER VII—Corporate Taxation and Accounting**

Basic framework of direct tax law in India—Different direct tax law and their inter-relationship with the scheme of taxation in India,

Corporate Income Tax in India—Income tax and tax liabilities of companies; classification of companies and tax incidence under the Income Tax-Act.

Concept of tax planning—Methods of tax planning; tax planning and financial management in companies, Tax considerations in dividend policy and bonus share, issues; taxation of inter-corporate dividends and transfers.

Companies (Profits) Sur Tax Act, 1964.

Wealth Tax 1957.

Corporate Tax Management in India—Deduction of Tax at source—Advance payment of Tax, Filing of returns etc.

**Books Recommended :**

1. H. C. Mehrotra—Income Tax
  2. R. R. Gupta—Income Tax Law and Accounts
  3. Finance Act—Latest
- R. K. Jain—Income Tax Law in India

**Paper VIII— Business Statistics & Elementary Mathematics**

Syllabus will be the same as given in Accounts Group

**Subsidiary : General & Environmental Studies (GES)**

Syllabus will be the same as given in Accounts Group

## **(C) BUSINESS ENVIRONMENT GROUP**

### **PART III**

#### **Paper V—Personnel Management and Industrial Relations**

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

Labour Management—recruitment, transfer, promotion induction, retrechment of industrial workers.

Industrial disputes—causes and effects —methods of prevention and settlement of Industrial Disputes and Machinery in India—Labour Welfare and Social Security measures, Methods of wages payment.

Functions and Organisation of Personnel Department. Changing role of personal function in modern times.

#### **Books Recommended :**

1. P. Yadar —Personal Management and Industrial Relations.
2. G. P. Sinha & P. R. N. Sinha—Industrial Relations and Labour Legislation.
3. 4. R. C. Saxena—Labour Problems and Social Welfare.

## **PAPER VI—Rural Environment and Corporation**

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 programs 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.

### **Books recommended :**

1. B. Chaubey—Principles and Practice of co-operative Banking in India,
2. T. E. Stephenson—Management of Co-operative Societies.
3. E. M. Hough—The Co-operative Movement in India.
4. D. G. Karn—Co-operative principles and Substance.

## **PAPER VII—TAXATION LAWS AND ACCOUNTS**

### **Taxation Laws**

(i) Income Tax Act-A brief acquaintance-different terms; their meaning.

(ii) Residence of assesses and incidence of tax.

(iii) Important provisions of the Act relating to salaries, Income from house property, Income from Business or Profession and Capital gains.

Income Tax authorities-their Powers and functions.

**Books Recommended :**

1. H. C. Mehrotra—Income Tax
2. R. R. Gupta—Income Tax
3. Girish Ahuja—Income Tax
4. V. K. Singhanian—Income Tax Law and Accounts
5. R. K. Jain— Income Tax Law and Accounts

**Paper VIII— Business Statistics & Elementary Mathematics**

Syllabus will be the same as given in Accounts Group

**Subsidiary : General & Environmental Studies (GES)**

Syllabus will be the same as given in Accounts Group



## **(D) BUSINESS FINANCE GROUP**

### **PART III**

#### **Paper V—MONEY MARKET**

Meaning and Nature of Money Market, Significance of Money Market, Money Market Instruments, Constituents of Indian Money Market, Defects of Indian Money Market and its Remedial Measures.

Types of Money. Relationship between Prices and Value of Money.

Money Market Securities - Treasury Bills, Commercial Paper, Certificate of Deposits. Methods of Note Issue.

Performance Appraisal of Commercial Banks in India, Recent Development and Challenges. International Monetary System—IMF and World Bank—its Working & Present Position.

#### **Paper VI—CAPITAL MARKET**

Meaning and Concept of Capital Market, Significance of Capital Market, Difference between Money Market and Capital Market, Capital Market Instruments, Primary and Secondary Market Objectives.

Financial Institutions in India—Objective and Role.

Concept, Objectives, Functions and Types of Mutual Funds in India.

Objectives, Operational Policies and Practices of LIC and GIC.

#### **Paper VII—STOCK EXCHANGES**

Meaning and concept of Stock Exchange. Importance of Stock Exchange—Organisation and Working of Stock Exchanges in India.

Listing of Securities

Relationship between Primary and Secondary Market, Functions of Secondary Market, Parties involved in Secondary Market.

Stock Exchange Share Groups. Settlement Cycle, Carry forward system,

Over the Counter of Exchange of India (OTCEI).

Brief Study on Shares and Debeatures. Role of stock Broker in India—Role of SEBI—Online Trading in Stock Exchanges.

**Paper VIII— Business Statistics & Elementary Mathematics**

Syllabus will be the same as given in Accounts Group

**Subsidiary : General & Environmental Studies (GES)**

Syllabus will be the same as given in Accounts Group