

**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:**

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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:**

- |  |   |                    |
|--|---|--------------------|
| 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                 |