



GOVERNOR'S SECRETARIAT, BIHAR

RAJ BHAVAN, PATNA-800022

Letter No.- PPU(Regulation)-01/2022- / GS(I), Dated-
From,

Vinod Kumar Tiwari
Officer on Special Duty (Judl.)

To,

The Vice-Chancellor,
Patliputra University,
Patna-800020

Subject:- Regarding permission of draft Ordinance and Regulations for approval of a course namely Bachelor of Commerce (3-Year Honours Course) under self financing scheme (Regular Mode) in Patliputra University, Patna.

Ref:- Letter no.-R/PPU/1342/2021 dated-01.03.2021

Sir,

I am directed to invite a reference to letter No.-SHEC/O&R/PPU/B.Com(Hons.)/59/2021-04 Dated-05-01-2022 received from the Member Secretary-Cum-State Project Director, State Higher Education Council, Government of Bihar, Patna on the subject mentioned above and to inform that the Hon'ble Chancellor after due consideration of the recommendation made by the Member Secretary-Cum-State Project Director, State Higher Education Council, Government of Bihar, Patna and advice of the Advisory Committee and in exercise of the powers conferred upon him under section 38(2) and 39(2) (ii) of the Bihar State University Act, 1976 as amended up-to-date has been pleased to approve the Draft Ordinance and regulations of a course namely Bachelor of Commerce (3-Year Honours Course) under Self-Financing Scheme (Regular Mode) in Patliputra University, Patna.

Further necessary action may kindly be taken accordingly.

Yours faithfully

Encls:- As above.

Sd/-

(Vinod Kumar Tiwari)

Officer on Special Duty (Judl.)

Memo No.- PPU(Regulation)-01/2022- / GS(I), Dated-

Copy alongwith copy of approved Ordinance and Regulations of Bachelor of Commerce (3-Year Honours Course) under Self-Financing Scheme (Regular Mode) under Patliputra University, Patna forwarded to the Special Secretary, Education Department, Government of Bihar, Patna for information and necessary action.'

Sd/-

Officer on Special Duty (Judl.)

Memo No.- PPU(Regulation)-01/2022- / GS(I), Dated-

Copy forwarded to the Member Secretary-Cum-State Project Director, State Higher Education Council, Government of Bihar, पाठय पुस्तक भवन, बुद्धा मार्ग, पटना for information.

Sd/-


Officer on Special Duty (Judl.)



GOVERNOR'S SECRETARIAT, BIHAR
RAJ BHAVAN, PATNA-800022

Memo No.- PPU(Regulation)-01/2022- 436 / GS(I), Dated- 06.04.2022

Copy alongwith copy of approved Ordinance and Regulations of Bachelor of Commerce (3-Year Honours Course) under Self-Financing Scheme (Regular Mode) under Patliputra University, Patna forwarded to the Incharge, NIC, Computer Cell, Raj Bhavan, Patna for uploading on the Website of Raj bhavan/Custodian Guard File for record.


Officer on Special Duty (Judl.)

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BACHELOR IN COMMERCE (HONS) PROGRAMME

FACULTY OF COMMERCE

Regulation and Ordinance for Admission in 3-Year Bachelor Course in
Commerce (Hons.) Programme under Patliputra University
(Under Self Finance Scheme)

REGULATION

1. Preamble

- (i) The Bachelor in Commerce (Hons.) Programme known as B.Com (Hons.) is a regular mode course that prepares students in Commerce for degree level
- (ii) It will run in faculty of Commerce

2. Attendance

- (i) Every student is required to attend compulsory 'at least 75% of all the classes and other prescribed curricular and co-curricular activities.
- (ii) A relaxation of attendance up to 10% for a student can be generated by the Head of the institution on extra ordinary situations provided that the student has been absent with prior permission.
- (iii) The attendance in each academic year shall be counted from the date of start of the academic session.
- (iv) Students will be sent up for final examination on the basis of attendance and performance in the sent up test.

3. Examination

- (i) All year end examination shall conducted by the University.
- (ii) The Schedule of examination shall be notified by the University at least 15 days prior to the first day of the commencement of the examination.
- (iii) For theory as well as practical examination and dissertation/Project/Report/Training Report etc. The concerned subject teachers shall be external examiners appointed by the University.
- (iv) In Project/Dissertation, the external examiners shall generally be appointed on the recommendations of the Director/Principal of the concerned College/Institute/Programme Coordinator subject to approval of Vice-Chancellor.

4. Publication of result

- (i) Those who successfully complete the programme shall be awarded the Bachelor in Commerce Honours Degree by Patliputra University in prescribed formal specifying the Class/Division/Grade in which he/she has passed.



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Officer on Special Duty (Judicial)

- (ii) A candidate who fails in not more than two paper (one core and one Subsiding) shall be declared promoted and may be allowed examination in other papers and he/she may clear that/those papers in two consecutive years.
- (iii) In B.Com (Hons.) Part-III examination if a student qualifies at the core subjects but fails in G.S. shall be declared fail and have to clear all the papers of Degree Part (III) examination in two consecutive years.
- (iv) The final result shall be declared on the basis of 45% aggregate marks of B.Com (Hons.) Part-I, Part-II, Part-III taken together as under:-

(a) 75% marks and above	:	1 st Class with Distinction
(b) 60% marks and above	:	1 st Class
(c) 45% marks and above	:	2 nd Class
(d) Below 45% marks	:	Fail

5. Award of Degree

The Degree of B.Com (Hons.) shall be awarded by the University to all the successful students of B.Com (Hons.) stating their divisions as mentioned above.

(Note: Wherever this regulation is silent, regulation of 3 year Degree (Hons.) Course of the University shall be applicable)


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(71) (36)

ORDINANCE

B.Com (Hons.) shall be of three years duration

1. Admission

Admission of B.Com (Hons.) Programme shall be made as per provisions of ordinance of admission as approved by the Hon'ble Chacellor, Universities of Bihar, Patna.

2. Eligibility for admission

For admission to B.Com (Hons.) Programme a candidate must have passed Intermediate/Senior Secondary Examination of the 10+2 pattern from a recognized board of education or an equivalent examination recognized as equivalent there to by university with at least 45% marks in aggregate of those belonging to general category and 40% marks in cast of candidate belonging to SC/ST Category.

3. Selection Procedure

The selection for admission in the course shall be made on the basis of Entrance Test. Appearance in the Entrance Test is mandatory.

4. Reservation

The reservation policy of the State Government shall be followed strictly.

5. Intake

Intake capacity shall be 300 students in one batch subject to approval of State Government competent apex body. It may be revised by the order of University and State Government of time to time.

6. Registration

Every student must be registered to the University as per University rules.

7. Curriculum Course Structure

The three year B.Com (Hons.) Degree programme shall be divided into three part viz. Part-1, Part-2, Part-3 each of them of one year duration. The course of study shall be similar to the B.Com (Hons.) traditional course.

8. Applicable Fee

- (i) All course and examination fee as determined by the University from time to time shall be payable by the students at beginning of the each session.
- (ii) Fees once paid shall not be refundable in any case except for the caution money.
- (iii) The Vice-Chancellor may permit at his discretion an extension in the last date of payment of fees.
- (iv) No student shall be allowed to appear at the examination unless he/she has cleared all the dues of the institution.


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(v) The fee of B.Com (Hons.) under self-finance scheme is mentioned below and it will be applicable from the academic year 2018-19. Total fee for Part-I, II and III will be Rs. 25,310/- (Rs. Twenty five thousand three hundred ten only). The year wise break-up of fee for three academic years is mentioned below:

The fee for the B.Com. course shall be charged at the programming of the academic year the fee, structure per annum for the course shall be as following.

Note:

1. Examination fee in each year shall be charged as per University rules.
2. In case, the College/Institution which does not provide the required adequate Infrastructural facilities, the University shall take necessary action leading up to disaffiliation of the course also.

9. Medium of instruction

An examination shall be preferable in English/Hindi

(Note: Wherever this ordinance is silent, ordinance of three year degree course will be applicable)


Vinod Kumar Tiwari
Officer on Special Duty (Judicial)

Bachelor of Commerce Part – I
(Honours Course – Accounts Group)
Financial Accounting
Paper – I
Full Marks: 100

INSTRUCTIONS: Ten questions shall be asked. Each question will carry equal marks. First question is compulsory and shall consist of Ten Multiple Choice Questions. The rest questions will be of subjective type which may include long questions and short notes.

Contents

Unit - I :

Basic Accounting concepts, Principles and conventions. Nature & Significance of Accounting, Types of Accounting, Preparation, Presentation and Analysis of Financial Statements – their Limitations

Unit - II :

Accounting of Non Trading Organizations, Receipt and Payment Account, Income and Expenditure Account, Single Entry System Preparation of Account for incomplete – Records, Conversion of Single Entry into Double Entry System.

Unit - III :

Royalty, Hire Purchase System and Instalment Payment System of Accounts.

Unit - IV :

Departmental Accounts, Branch Account (Excluding Foreign Branch).

Unit - V :

Insolvency Account, Partnership dissolution, Insolvency of Partners – Garner Vs. Murry
Case, Sale of a Company.

Books Recommended:

I.	S. M. Shukla	:	Financial Accounting.
II.	Singh and Singh	:	Financial Accounting.
III.	Bhriugu Nath Ojha & Others.	:	Company Accounting.
IV.	M. C. Shukla	:	Advanced Accounts.
V.	R. D. Gupta	:	Advanced Accounts.
VI.	T. S. Grewal	:	Financial Accounts.
VII.	Paul and Paul	:	Financial Accounting.


Vinod Kumar Tiwari
Officer on Special Duty (Judicial)

B. Com Part – I (Honours Course – Accounts Group)**Paper – II****Auditing**

Full Marks: 100

Time -3 Hours

INSTRUCTIONS: Ten questions shall be asked. Each question will carry equal marks. First question is compulsory and shall consist of Ten Multiple Choice Questions. The rest questions will be of subjective type which may include long questions and short notes.

Unit – I: Introduction

Origin and Growth of Auditing, Meaning, Definition Scope and Limitations of Auditing, Objects, Advantages and Limitations of Auditing.

Unit – II: Types and Classification -

Types and Classification of Audit, Principle, Techniques, Preparation of and Procedure of Audit, Internal Control and Internal Check.

Unit – III: Vouching, Verification and Valuation -

Vouching, Verification and Valuation of Assets and Liabilities, Depreciation, Reserves and Provisions, Divisible Profit and Dividends, Investigation.

Unit – IV: Company Auditor -

Appointment, Remuneration, Qualification, Power & Duties, Liabilities of an Auditor, Auditor's Report.

Unit – V: Audit of Specialized Institutions -

Audit of Banking Companies, Audit of Insurance Companies and Audit of Educational Institutions.

Audit of Non-Profit Companies and Other Businesses -


Audit of Electricity Supply Companies, Railway Co., Trust, Government Company, Hospital, Club, Hotel and Audit of Charitable Institutions.

Recent Trends in Auditing -

Auditing of Inflation Accounting, Human Resource Accounting, Audit Committees and Social Audit.

Books Recommended:

- I. Auditing – T. R. Sharma – SahityaBhawan Publications.
- II. Auditing – B. K. Mehta – SBPD.
- III. Auditing – N. L. Nadda.
- IV. A Hand Book of Practical Auditing - B. N. Tandon, S. Sudharsanam & S. Sundharabahu – S. Chand.
- V. Auditing – O. P. Gupta, B. N. Ojha, B. K. Singh – S. Dinesh & Co.
- VI. Auditing: Theory and Practice – G. D. Verma, Pradeep Kumar, Baldev Sachdeva, Jagawant Singh – Kalyani Publisher.


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Officer on Special Duty (Judicial)

Bachelor of Commerce – Part – I**BUSINESS ORGANIZATION****Subsidiary Paper – I****Subject Code: PPU-D-I(SUB)-BO****Full Marks: 100****Unit – I:**

Characteristics of a business owned by a Single Individual, Partnership and a Joint Stock Company. Factors affecting the size of a business unit.

Unit – II:

Meaning and difference between Organization, management and administration. Type of Organizations – Line, Functional and Staff.

Unit – III:

Business combination – Causes, Effects, Types and Forms. Scientific Management and Rationalization.

Unit – IV:

Methods of Remunerating Labour – Time Rate, Piece Rate and Incentive Plane i.e. Taylor Emerson, Hassle, Rowan and Gantt.

Unit – V:

Large scale Retailing – Departmental store, Multiple shops, e-commerce and Super Bazar. 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:

- | | | | |
|------|--------------------------------------|---|-----------------------|
| I. | Dr. Yogendra Prasad Verma (S. Chand) | : | Vyapar Prabhand |
| II. | R. k. Sharma | : | Business Organization |
| III. | F. C. Sharma | : | Business Organization |


Vinod Kumar Tiwari
Officer on Special Duty (Judicial)

Bachelor of Commerce – Part – I**Principles of Economics**

Subject Code: PPU-D-I(SUB)-Pr.Eco

Subsidiary Paper – II**Full Marks: 100****Unit – I:**

History of Economic Study, Nature and Scope of Economics. Definition of Economics - Adam Smith, Marshall and Robbins. Comparison - Positive, Normative and Nature of Economics, Micro and Macro Economics.

Unit – II:

Economic System and their basic features, The Functions of Economic System, Capitalism, Socialism and Mixed Economy, Merits and Demerits.

Unit – III:

Theory of Demand, Law of Demand, Elasticity of Demand, Consumer Surplus, Indifference Curve.

Production – Law of Returns, ISO – Productive Curve, Nature of Costs, Fixed Costs, Variable Cost, Total, Average and Marginal costs.

Unit – IV: Theorem of Product Pricing - Principle Under Perfect Imperfect, Short and Long Period Marketing, Equilibrium of Firm.

Pricing and Out-put under Monopoly, Cost and Revenue Under Monopoly, Short Term and Long Term Analysis.

Unit – V:

Price Discrimination, Equilibrium Under monopoly, Gandhian Economic Philosophy Since 1956-2018, National Income, GNP, NNP, NDP, Theory of Distribution, Rent Wages, Interest & Profit.

Books Recommended:

- I. Dewett K. K. Modern Economic Theory.
- II. Sundaram KPM and Vaish : Principles of Economics.
- III. Jai K. P. : Principles of Economics.
- IV. Chopra P. N. : Principles of Economics.
- V. Ahuja H. L. : Micro and Macro Economics.
- VI. Paul J. C. : Principles of Economics.



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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 |


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Bachelor of Commerce – Part – II
(Honours Course – Accounts Group)
Specialized Accounting
Honours Paper – IV
Contents

Full Marks: 100

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:

- | | | | |
|------|---------------------------|---|------------------------|
| I. | S. M. Shukla | : | Specialized Accounting |
| II. | S. K. Singh & R. U. Singh | : | Specialized Accounting |
| III. | Bhriugu Nath Ojha | : | Corporate Accounting |
| IV. | M. C. Shukla | : | Advance Accounting |
| V. | R. L. Gupta | : | Advance Accounts |
| VI. | Manmohan Prasad | : | Advance Accounts |


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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, Fesherian equation, Cambridge equation, Marshall, Pigon, Robertson and Keyene'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 |


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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 stste 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 –



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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 |


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60/65

Bachelor of Commerce – Part – III

(Honours Course – Accounts Group)

Cost Accounting

Honours Paper – V

Full Marks: 100

Contents

Unit – I: Cost Accounting -

Meaning, Objects, Scope of Cost Accounting and its relation with Financial Accounting,

Methods/Systems of Cost Accounting.

– 20 marks, No. of Lectures = 12.

Unit – II: Types and Classification -

Elements of Cost and its Classification, Material Cost, Purchase of Materials, Storage and Pricing of Materials, Issue of Stores, Preparation of Store Ledger, Labour Cost, Computation of Labour Cost Control, Meaning, Classification and allocation of Overheads.

– 20 marks, No. of Lectures = 12.

Unit – III: Unit Costing -

Preparation of Cost Sheets, Statement of Cost and Profit, Production Account, Estimate, Tender/Quotation.

– 20 marks, No. of Lectures = 12.

Unit – IV: Process Costing -

Treatment of Wastages, By-Product, Allocation of Joint Expenses.

Cost Audit –

Meaning and Importance.

– 20 marks, No. of Lectures = 12.

Unit – V: Contract Costing -


Treatment of Profit/Loss on Incomplete Contracts, Reconciliation of Cost and Financial

Accounts.

– 20 marks, No. of Lectures = 12.

Books Recommended:

I.	Shukla, S. M.	:	Cost Accounting
II.	Agarwal, M. L.	:	Cost Accounting
III.	Mehta, B. K.	:	Cost Accounting
IV.	Jain, S. P.	:	Cost Accounting
V.	Maheshwar, S. N.	:	Cost Accounting
VI.	Bigg, W. W.	:	Cost Accounting
VII.	Dhar, B. K.	:	Cost Accounting


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Officer on Special Duty (Judicial)

Bachelor of Commerce – Part – III**(Honours Course – Accounts Group)****Management Accounting****Honours Paper – VI****Full Marks: 100****Contents****Unit – I:** Management Accounting -

Meaning and Nature, Management Accounting as Distinguished from Financial Accounting and Cost Accounting, Scope and Rules of Management Accounting, Techniques of Management Accounting.

– 20 marks, No. of Lectures = 10.

Unit – II:

Preparation and Presentation of Financial Statement, Their Limitation, Basic Accounting

Concepts and Conventions, Interpretation and Analysis of Financial Statement.

– 20 marks, No. of Lectures = 10.

Unit – III: Ratio Analysis –

Techniques, Different Types of Accounting Ratios, Their Signification and Limitation.

– 20 marks, No. of Lectures = 12.

Unit – IV:

Preparation of Funds Flow and Cash Flow Statements.

– 20 marks, No. of Lectures = 14.


Unit – V: Inflation Accounting -

Meaning and Importance, Break-Even Analysis.

– 20 marks, No. of Lectures = 14.

Books Recommended:

- | | | | |
|------|---------------------------|---|-----------------------|
| I. | S. P. Gupta | : | Management Accounting |
| II. | B. K. Mehta & K. L. Gupta | : | Management Accounting |
| III. | Manmohan and Goyal | : | Management Accounting |
| IV. | Hingorani and Others | : | Management Accounting |
| V. | R. N. Anthony | : | Management Accounting |
| VI. | Agarwal and Mehta | : | Management Accounting |


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Bachelor of Commerce – Part – III
(Honours Course – Accounts Group)

Taxation Law and Accounts

Honours Paper – VII

Full Marks: 100

Contents

Unit – I: Income Tax Act 1961 -

Definition, Concept of Income, Residence and Tax Liability, Distinction between Capital and Revenue Receipts, Income Exempt from Tax.

– 20 marks, No. of Lectures = 08.

Unit – II: Computation of Income under Various Heads -

Income from Salary, Income from Salary (Retirement).

– 20 marks, No. of Lectures = 15.

Unit – III:

Income from House Property, Income from Capital Gains.

– 20 marks, No. of Lectures = 12.

Unit – IV:

Income from Business and Profession, Income from Other Sources, Taxation of Individuals and Firms.

– 20 marks, No. of Lectures = 15.

Unit – V: Income Tax Authority -

Their Appointment, Jurisdiction ND Powers, A Brief Introduction to Wealth Tax Act 1957, Gift Tax Act-1958 and GST Act.

– 20 marks, No. of Lectures = 10.

Books Recommended:

- | | | | |
|------|-----------------|---|----------------------------|
| I. | H. C. Mehrotra | : | Taxation Law & Accounts. |
| II. | R. K. Jain | : | Income Tax Law & Accounts. |
| III. | R. R. Gupta | : | Income Tax. |
| IV. | G. K. Varsney | : | Company Law. |
| V. | Bhagwati Prasad | : | Income Tax Law & Accounts. |



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Bachelor of Commerce – Part – III
(Honours Course – Accounts Group)
Business Mathematics and Elementary Statistics
Honours Paper – VIII **Full Marks: 100**

Contents
Mathematics

Unit – I:

Elementary Ideas of Arithmetic Progression, Geometric Progression and Harmonic Progression, Permutation and Combination, Binomial Theorem.

– 20 marks, No. of Lectures = 10

Unit – II: Set Theory -

Definitions, Union Intersection and Difference of Sets (1) Elementary Ideas of Determinations and Matrices, Variables and Functions.

– 20 marks, No. of Lectures = 05

Statistics

Unit – III: Introduction -

Meaning, Nature, Scope, Limitation and Importance of Statics, Collections of Data, Census Survey and Samples Survey, Direct and Indirect, Personal Investigation on the basis of existing documents, Preparation of Questionnaires' 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.

Graphic Representation of Data –

Histograms, Frequency Polygon, Frequency Curve, Ogives of Less Than and More Than Types.

– 20 marks, No. of Lectures = 20

Unit – IV: Statistical Tools and Interpretation -

Measure of Central Tendency –

Arithmetic Mean, (Simple and Weighted Average), Median, Mode, Quartiles, Deciles and Percentiles, Their Relative Importance and Limitations.

Measures of Dispersion –

Range, Mean Deviation and Standard Deviation, Quartile Deviation.

– 20 marks, No. of Lectures = 20

Unit – V: Correlation -


Meaning, Uses and Types, Degree of Correlation and its Nature, Product Moment Correlation and Rank Correlation.

– 20 marks, No. of Lectures = 05


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Books Recommended:

I.	B. N. Gupta	:	Business Math & Statistics
II.	S. P. Singh	:	Statistics
III.	Mukund Lal	:	Statistics
IV.	K. N. Nayar	:	Statistics
V.	C. B. Gupta	:	Statistics
VI.	Shukla & Sahay	:	Statistical Analysis
VII.	C. D. Gupta	:	Statistical Analysis
VIII.	D. N. Elhana	:	Statistical Analysis


Vinod Kumar Tiwari
Officer on Special Duty (Judicial)

Bachelor of Commerce – Part – III

General Course

General Studies (~~Paper - IV~~)

Full Marks: 100

Contents

The paper on General Studies will include question on the following fields of knowledge:

- | | | |
|-------|--|-----------------|
| (i) | History of India –
3 Short Answer Type Question 3 X 5
(Students should have a broad general understanding of the subject in its social in its social, Economic and political aspect.) | Marks 15 |
| (ii) | Geography of India -
3 Short Answer Type Question 3 X 5
(Physical and Economic Geography of India – Agricultural and natural resources.) | Marks 15 |
| (iii) | Planning in India -
2 Short Answer Type Question 2 X 5
(General understanding of the broad facts about the different Five Year Plans.) | Marks 10 |
| (iv) | Indian Policy -
3 Short Answer Type Question 3 X 5
(General understanding of the Constitution of India.) | Marks 15 |
| (v) | Indian National Movement – One question. | Marks 10 |
| (vi) | General Science -
3 Short Answer Type Question 4 X 5
(Question on General Science will cover General understanding of science and experience as may be expected of a well-educated person who has not made a special study of any scientific discipline.) | Marks 20 |
| (vii) | Current events of national and international importance -
3 Short Answer Type Question 3 X 5 | Marks 15 |


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