

## COURSE – STRUCTURE (HONOURS)

YEAR	Paper Type	Paper Name	Full Marks	Pass Marks
<b>FIRST YEAR (PART – I)</b>	Honors <b>Paper 1</b>	Financial Accounting	100	45
	Honors <b>Paper 2</b>	Auditing	100	45
	Subsidiary <b>Paper 1</b>	Business Organisation	100	33
	Subsidiary <b>Paper 2</b>	Principles of Economics	100	33
	Composition	M I L Hindi	100	33
<b>SECOND YEAR (PART – II)</b>	Honors <b>Paper 3</b>	Business Law	100	45
	Honors <b>Paper 4</b>	Specialised Accounting	100	45
	Subsidiary <b>Paper 3</b>	Money and Banking	100	33
	Subsidiary <b>Paper 4</b>	Planning and Economic Development	100	33
	Composition	M I L Hindi	100	33
<b>THIRD YEAR (PART – III)</b>	Honors <b>Paper 5</b>	Cost Accounting	100	45
	Honors <b>Paper 6</b>	Management Accounting	100	45
	Honors <b>Paper 7</b>	Taxation Laws and Accounts	100	45
	Honors <b>Paper 8</b>	Business Statistics and Elementary Mathematics	100	45
	Subsidiary <b>Paper 5</b>	Environmental Studies and Ethics	100	33
<b>B.Com (GENERAL)</b>				
<b>FIRST YEAR (PART – I)</b>	General <b>Paper 1</b>	Business Organisation	100	33
	General <b>Paper 2</b>	Financial Accounting	100	33
	General <b>Paper 3</b>	Principles of Economics	100	33
	Composition	M I L Hindi	100	33
<b>SECOND YEAR (PART – II)</b>	General <b>Paper 4</b>	Business Law	100	33
	General <b>Paper 5</b>	Money and Banking	100	33
	General <b>Paper 6</b>	Planning and Economic Development	100	33
	Composition	M I L Hindi	100	33
<b>THIRD YEAR (PART – III)</b>	General <b>Paper 7</b>	Business Statistics and Elementary Mathematics	100	33
	General <b>Paper 8</b>	Optional Group (a) Paper – I (b) Paper – II	100	33
	General Studies	Environmental Studies and Ethics	100	33
	<b>Optional Group</b> The optional group for B.Com (General Course) shall be as follows and a candidate shall offer any one of these groups			
<b>GROUP – A : Accounts</b>				
<b>THIRD YEAR (PART – III)</b>	Paper 1	Advanced Accounts		
	Paper 2	Auditing		
	<b>GROUP – B : Labour</b>			
	Paper 1	Personal Management		
Paper 2	Industrial Relations			

Course Name : <b>BCom (Second Year)</b>		Academic Session: <b>2015-2018</b>	
<b>Paper</b>	<b>Subject Name</b>	<b>Paper</b>	<b>Subject Name</b>
Honors Paper III	Business Law	<b>Text Book:</b> Business Law <b>Reference Book:</b> 1. A Manual of Mercantile Law 2. Commercial Law 3. Commercial Law 4. Mercantile Law	B L Gupta M C Shukla Shukla and Narayan Sen and Metra
Honors Paper IV	Specialised Accounting	<b>Text Book:</b> Advanced Accounts <b>Reference Book:</b> 1. Advanced Accounts 2. Advanced Accounts 3. Advanced Accounts	S M Shukla M C Shukla and T S Grewal R L Gupta Man Mohan Prasad
Subsidiary Paper III	Money and Banking	<b>Text Book:</b> Money Banking & International Trade <b>Reference Book:</b> 1. An Outline of Money 2. Modern Banking 3. Mudra, Banking Evam Antar Rashtriya Vyapar 4. Bharatiya Mudra aur Banking 5. Mudra and Maudrik Santhayen 6. Moudrik Siddhant	M L Seth Growther Sayers Dr R N Sharma Prof. J P Sharma Prof. L M Roy Shridhar Pandey
Subsidiary Paper IV	Planning and Economic Development	<b>Text Book:</b> The Economics of Development and Planning <b>Reference Book:</b> 1. Principles of Economic Planning 2. Indian Economy 3. Economic Growth and Development 4. Indian Economics 5. Problems of Economic Development 6. Economic Nightmare of India 7. Indian Economy 8. Bharat Ka Arthik Vikas 9. Bharat Ka Arthik Vikas 10. Bharat Ki Arthik Samasshyaon ka Bishlesion 11. Bharat Ka Arthik Vikas 12. Bharat Ki Arthneeti 13. Indian Economy	M L Jhingam W S Jawadakar Mudic, R G & Ross J E Blumenthal Alok Ghosh K N Prasad Charon Singh K P M Sundharam C B Memoria Saxena Krishna Sahai Dr Devendra Prasad Singh Shridhar Pandey Charon Singh K K Dwett
Composition	M I L Hindi	<b>अनुशासित पुस्तक :</b> १. रेडियो और दूरदर्शन पत्रकारिता २. जन संचार और हिंदी पत्रकारिता	डॉ हरि मोहन डॉ अर्जुन तिवारी

Course : <b>B.Com (Hons.)</b> Year : <b>Second (Part - II)</b>		
01)	Business Law	<b>Tarini Kumar</b>
02)	Specialised Accountancy	<b>Tarini Kumar</b>
03)	Money and Banking	<b>Priti Kumari</b>
04)	Planning and Economic Development	<b>Priti Kumari</b>
05)	M I L Hindi	<b>Sabita Paul</b>

<b>BACHELOR OF COMMERCE</b>		<b>PART – II</b>	<b>SECOND YEAR</b>
<b>HONORS THEORY PAPER</b>			
<b>PAPER – 3</b>	<b>BUSINESS LAW</b>		
<ul style="list-style-type: none"> <li>➤ Company Accounts-Issue of shares and Debentures Forfeiture of shares. Redemption of preference shares and debentures, Perspiration of final accounts of a company including dividends.</li> <li>➤ Accounts relation to Amalgamation, Absorption and reconstruction of company's account of the Liquidation of a company (Voluntary liquidation only).</li> <li>➤ Holding company and subsidiary companies-Preparation of Consolidated Balance Sheets.</li> <li>➤ Depreciation, reserve and provisions-their treatment-Methods of charging Depreciation.</li> <li>➤ Double Accounting System (Excluding of Electricity)</li> </ul>			
<b>HONORS THEORY PAPER</b>			
<b>PAPER – 4</b>	<b>SPECIALISED ACCOUNTING</b>		
<ul style="list-style-type: none"> <li>➤ Detailed study of Indian Law relating to contracts including bailment,</li> <li>➤ Pledge and agency: Scale of Goods Acts, Carriage of Goods Act, Negotiable Instrument Act, Insolvency and Arbitration Act.</li> </ul>			
<b>SUBSIDIARY THEORY PAPER</b>			
<b>PAPER – 3</b>	<b>MONEY AND BANKING</b>		
<ul style="list-style-type: none"> <li>➤ Definition, functions &amp; classification of money. Changes in value of money</li> <li>➤ Theories - its measurement. Index number - simple &amp; weighted index number. Relationship between price &amp; value of money - quantity. Theory fishing equation-Cambridge equation - Marshall Pigon - Robertson &amp; Keyene's view inflation - Deflation-their causes &amp; effects on different classes of people, Method to implementation.</li> <li>➤ Devaluation &amp; Depreciation - Goals of monetary policy. International monetary policy. International monetary system - Foreign exchange, Determination of rate of exchange - A brief outline of Purchasing Power Parity theory. Gold Standard - working &amp; break - down of gold Exchange standard. I.M.F. its working &amp; present position.</li> <li>➤ Banking: Nature of Banking — types of Banks — Unit Banking &amp; Branch Banking Their Functions</li> <li>➤ Commercial banks: Creation of Credit &amp; other function of commercial Bank</li> <li>➤ Investment policy of commercial banks</li> <li>➤ Central Bank: Functions of Central Bank, Credit control methods &amp; tools of monetary policy</li> <li>➤ R.B.I. &amp; its functions, success &amp; failure of R.B.I &amp; agricultural credit, NABARD</li> </ul>			
<b>SUBSIDIARY THEORY PAPER</b>			
<b>PAPER – 4</b>	<b>PLANNING AND ECONOMIC DEVELOPMENT</b>		
<ul style="list-style-type: none"> <li>➤ Planning: Nature of Economics system Capitalism, &amp; Mixed economy, their characteristics, Features, Significance of planned economic system. Meaning, objects, scope &amp; importance of economic planning. Types of economic planning 7 economic planning in an underdeveloped economy. Essentials of planning - steps in planning - planning in India.</li> <li>➤ Economic Development Of India: Concept of economic development - Basis of economic development, Characteristics of a developing economy, problems of economic development in a developing country. Role of state in growth &amp; industrial development in country, Features of under-developed countries with special reference to India. Obstacle in development &amp; measures for economic development, physical &amp; economic environment &amp; its influence on the economic development of India.</li> <li>➤ Indian agriculture-Growth &amp; development of agriculture of India-l&amp; reform sub-division &amp; consolidation of holding &amp; co-operative farming-agricultural products-problems-rural indebtedness five year plans &amp; agriculture-Agricultural policy of the Government of India. Problem of Industrialization n India-Iron &amp; Steel Cement, Cotton Textile, Jute, Sugar Importance of Small Scale Industries, Industries &amp; five years plans. Means of Transport: Development of Railways &amp; road Transport.</li> </ul>			
<b>COMPOSITION PAPER</b>			
<b>COMPOSITION</b>	<b>MIL HINDI</b>		
<ul style="list-style-type: none"> <li>➤ निबंध प्रभा,</li> <li>➤ निर्धारित निबन्ध: <ol style="list-style-type: none"> <li>1. महात्मा गाँधी : ईश्वर पर विश्वास,</li> <li>2. डॉ सम्पूर्णनंद: हमारा सांस्कृतिक पतन,</li> <li>3. डॉ राजेंद्र प्रसाद : शिक्षा और संस्कृति,</li> <li>4. भगवतशरण उपाध्याय: लिपिकी सत्ता,</li> <li>5. गुनाकर मुले: हमारा समय और विज्ञानं</li> </ol> </li> </ul>			