



*(Affiliated to KOLHAN UNIVERSITY, Chaibasa)*

**STUDENT STUDY HAND - BOOK**

**(Academic Session: 2016 – 2019)**

**FOR**

**BACHELOR OF COMMERCE**  
**PART - I**

**(HONORS & GENERAL - COURSES)**

## 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>			
	Paper 1	Advanced Accounts		
	Paper 2	Auditing		
	<b>GROUP – B : Labour</b>			
	Paper 1	Personal Management		
Paper 2	Industrial Relations			

COURSE SYLLABUS AND BOOK LIST		PART - I
Paper Cd/Name	Syllabus	Text and Reference Book
<b>HONORS/ GENERAL Paper 1</b> <hr/> <b>Financial Accounting</b>	<p><b>Unit - 1</b> Basic Accounting concepts, Principles and convention, Nature and significance of accounting, Types of Accounting preparation,</p> <p><b>Unit – 2</b> Presentation and analysis of Financial statements – their limitations</p> <p><b>Unit – 3</b> Accounting of Non – Trading organisation receipts and payment account – income and expenditure accounts</p> <p><b>Unit – 4</b> Single Entry System – Preparation of Accounts for complete records – conversion of single entry into Double Entry System.</p> <p><b>Unit – 5</b> Hire purchase and, installment system of Accounts;</p> <p><b>Unit – 6</b> Departmental and Branch Accounts (excluding foreign branch), Insolvency Accounts. Partnership dissolution, Insolvency of Partner's Garner Vs Murray case sale to a company</p> <p><b>Unit – 7</b> Royalty</p>	<p><b>Text Books:</b> 1) Advanced Accountancy, S M Shukla</p> <p><b>REFERENCE BOOK:</b> 1) J. R. Batliboi - Advanced Accounts 2) M. C. Shukla - Advanced Accounts 3) Pickles Accountancy</p>
<b>HONORS /GENERAL Paper 2</b> <hr/> <b>AUDITING</b>	<p><b>Unit – 1</b> Definition of auditing, objects, Audit. Note Book. Audit Programme, Auditing as distinct from Book-Keeping &amp; Accounting Qualities of an Auditor. Advantage of auditing.</p> <p><b>Unit – 2</b> Classification of Audit, Preparation and procedures of Audit</p> <p><b>Unit – 3</b> Internal Check - Meaning and Objects - internal check indifferent department of a business organization</p> <p><b>Unit – 4</b> Vouching-meaning and importance. Vouching of different. Book of original entry.</p> <p><b>Unit – 5</b> Revenue and Capital Expenditure-Distinction type of reserves, method of charging depreciation.</p> <p><b>Unit – 6</b> Verification of Assets.</p> <p><b>Unit – 7</b> Audit of a company Accounts</p> <p><b>Unit – 8</b> Appointment, remuneration, duties. Liabilities &amp; rights of company auditor, importance case-laws on the topic. Audit of Final accounts of a company-divisible profits-capital profits.</p> <p><b>Unit-9</b> Investigation-Investigation of accounts under different situations, investigators. Educational institution Clubs. Cinema House etc. Audit report.</p>	<p><b>Text Books:</b> 1) Auditing, T R Sharma</p> <p><b>REFERENCE BOOK:</b> 1) Nadda N.L. – Ankesrian 2) Spicer and Pagler - Practical Auditing 3) Depaula - The principle of Auditing 4) B. N. Tondon – Auditing 5) R.R. Gupta - Text Book of Auditing</p>
<b>SUSIDIARY / GENERAL Paper 1</b> <hr/> <b>BUSINESS ORGANISATION</b>	<p><b>Unit – 1</b> Meaning and difference between organisation, management and administration</p> <p><b>Unit – 2</b> Types of Organisation – Line, Function and Staff, Characteristics of a business owned by a single, individual, partnership and a joint stock company</p>	<p><b>Text Books:</b> 1) Business Organisation – F C Sharma</p>

COURSE SYLLABUS AND BOOK LIST		Semester - I
<b>Paper Cd/Name</b> <b>SUSIDIARY / GENERAL</b> <b>Paper 1</b> <hr/> <b>BUSINESS ORGANISATION</b>	<b>Syllabus</b> <u>Unit – 3</u> Factor effecting the size of a business unit – Large Scale retailing, departmental stores, multiple shops, mail order business and super bazar <u>Unit – 4</u> Business combination causes effects, <u>Unit – 5</u> Types and forms scientific management and rationalization methods of remunerating Labour terms and long term. <u>Unit – 6</u> Stock exchange and produce exchange, Meaning, Function and importance – spot and further Transaction — regulations of stock exchange in India	<b>Text and Reference Book</b> <b>Reference Books:</b> 1) Vyausay Sangathan, Prabhandh ewam Prashasn, Dr. Y P Verma 2) Yedukul Bashan : Business Organisation 3) M C Shukla Business Organisation 4) Ghosh and Om Prakash : Business Organisation
<b>SUSIDIARY / GENERAL</b> <b>Paper 2</b> <hr/> <b>PRINCIPLES OF ECONOMICS</b>	<u>Unit – 1</u> Nature and Scope of Economics, Marshall and Robinson definition of Economics – positive and normative Economics, nature of Economics laws, Micro and macro economics <u>Unit – 2</u> Theory and Demand , Laws of Demand, Elasticity of Demand <u>Unit – 3</u> Consumer’s surpluses, and indifference curve analysis. Production – Laws of returns, elementary idea of Productions Functions and Isoproduct curve. <u>Unit – 4</u> Nature of Costs, Fixed and variable costs. Total, average and marginal cost. <u>Unit – 5</u> Theory of Product Pricing: Pricing and Output under perfect competition – nature of perfect Competition, Pricing and Output in the market period, Short period and long period. Equilibrium of the firm under perfect competition <u>Unit – 6</u> Pricing and output Monopoly – Meaning of Monopoly, costs and Revenues in Monopoly Analysis. Short run and long run Equilibrium under Monopoly, Price Discrimination under Monopoly <u>Unit – 7</u> National Income – Meaning of GNP, NNP, NPP and NI <u>Unit – 8</u> Theory of distribution of theory of Factor Pricing – Theories of Rent, Wages, Interest and Profit	<b>Text Books:</b> 1) Ahuja H L – Advanced Economic Theory 2) Ahuja H L – Uchtar Arthic Sidhanta  <b>Reference Books:</b> 1) Dewett K K Adhunik Arth Shastra Ke Sidhant (Modern Economic Theory) 2) Marshall – Principles of Economics 3) Roy L M : Arthshastra 4) Sundharam K P M and Vaish M C – Principles of Economics 5) Stonier and Hague – A Textbook of Economic Theory 6) Jain K P – Arthshastra Ke Sidhanta
<b>Composition</b> <hr/> <b>MIL Hindi</b>	<ul style="list-style-type: none"> <li>➤ कुरुक्षेत्र,</li> <li>➤ अपठितगदांश, संछेपन और पल्लवन,</li> <li>➤ अनुवाद, पारिभाषिक,</li> <li>➤ शब्दावली, मुहावरे और लोकोक्तियाँ,</li> <li>➤ शब्द शुद्धि और वाक्य शुद्धि, शब्द ज्ञान,</li> <li>➤ पर्यायवाची शब्द, विलोम शब्द, अनेकार्थी, समश्रुत, अनेक शब्दों के लिए एक शब्द, आलोचनात्मक शब्द,</li> <li>➤ प्रशासनिक पत्राचार, सम्पादकीय लेखन, समाचार लेखन</li> </ul>	<p style="text-align: center;"><b>पाठ्य पुस्तक</b></p> <ul style="list-style-type: none"> <li>➤ व्याकरण, कुरुक्षेत्र – रामधारी सिंह दिनकर</li> </ul> <p style="text-align: center;"><b>अनुशंसित पुस्तके</b></p> <ul style="list-style-type: none"> <li>➤ आधुनिक हिंदी व्याकरण और रचना : डॉ. वासुदेव नंदन प्रसाद</li> <li>➤ व्याकरण भास्कर : वचनदेव कुमार</li> <li>➤ व्यवहारिक हिंदी पत्राचार: दंगल झाल्टे</li> <li>➤ अनुवाद कला : डॉ एन टी विश्वानाथ अय्यर</li> <li>➤ सक्षेपण और पल्लवन: कैलाश चन्द्र भाटिया</li> <li>➤ कंप्यूटर परिचालन तत्व: राम बंसल विज्ञानाचार्य</li> <li>➤ अनुवाद विज्ञानं : भोला नाथ तिवारी</li> <li>➤ कंप्यूटर और हिंदी : हरिमोहन</li> </ul>