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# PPU B.Com(H) ACC Second Year syllabus

## English

### B.A. Part - II (English) PAPER - II

**Time - 1 1/2 Hours Full Marks - 50**

1. The New Icons : An Anthology of Prose and Short Story, Oxford University Press

- a. A.G. Gardiner : All About a Dog
- b. O' Henry : The Last Leaf
- c. From Jataka Tales : The Alligator and the Jackal
- d. T. Hardy : Three Strangers

2. Animal Farm : G. Orwell

## Business Law

### 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.

##### Unit - II:

Carriage of Goods Act.

Joint Stock Company Act 2013.  
Negotiable Instrument Act.

**Unit - III:**

Insolvency and Bankruptcy Act.  
Arbitration and Conciliation Ordinance.

**Unit - IV:**

MRTP Act 1969 or Competition Act.  
FEMA - 2000.

**Unit - V:**

Consumer Protection Act 1986 with Amendment 2002.

**Books Recommended:**

- I. Shukla and Narayan : Business Law
- II. PPS Conga : Business Law
- III. Avtar Singh : Business Law
- IV. Maheshwari & Maheshwari : Business Law

**Specialized Accounting**

**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.

**Unit - II:**

Accounts relating to Amalgamation, Absorption and Reconstruction of Companies.

**Unit - III:**

Liquidation of a Company (Voluntary Liquidation) only. Holding Company and Subsidiary Companies. Preparation of Consolidated Balance-Sheet.

**Unit - IV:**

Accounts of Banking and Insurance Companies.

## **Unit - V:**

Double Account System - Accounting for Electricity, Gas and Railway Companies.

Depreciation, Reserves and Provision - Their Treatments - Methods of Charging Depreciation.

## **Books Recommended:**

I. S. M. Shukla : Specialized Accounting

II. S. K. Singh & R. U. Singh : Specialized Accounting

III. Bhrigu Nath Ojha : Corporate Accounting

IV. M. C. Shukla : Advance Accounting

V. R. L. Gupta : Advance Accounts

VI. Manmohan Prasad : Advance Accounts

## **Money and Banking (Subsidiary)**

### **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.

#### **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.

#### **Unit - III:**

Monetary Policy, Objectives and methods of implementation.

Devaluation and Depreciation, goals of monetary policy.

#### **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.

## **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.

## **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

## **Planning and Economic Development (Subsidiary)**

### **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.

#### **Unit - II:**

Meaning, Objective, Scope and importance of economic planning. Types of economic planning-economic planning in an under developed economy.

#### **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.

#### **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.

#### **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.

#### **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

