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PPU B.Com(H) ACC First Year syllabus

Principle of Economics (Subsidiary)

PAPER 2 PRINCIPLES OF ECONOMICS

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.

Business Organization (Subsidiary)

PAPER 1 BUSINESS ORGANIZATION

Unit - I Forms of Organization -

Sole Trading, Partnership including Registration and Dissolution. Joint Stock Companies - Types of Companies - their promotion. Financing of Joint Stock Companies- Capitalization and Capital Structure-Patters of Capital Structure-Economics Features of different classes of shares and securities.

Unit - II Management of Joint Stock Companies -

Distribution of power between Shareholders and Directors Appointment, rights duties and liabilities of Directors-Power and Duties of Secretaries and the chairman Company meetings. Types of meetings, Resolutions, Drafting of reports agenda and minutes. Combination in Business - Economic motives behind business combination, detailed study of types and forms of business combination-in Indian industries. Public Corporation Meaning, difference between Public Corporation and other forms of Organizations, Organization of Insurance business in India after Nationalization.

Unit - III Scientific Management -

Meaning, elements of Scientific Management. Rationalization -Meaning and scope of rationalization-difference between scientific management and rationalization in Indian industries. Methods of wage payments - Factors determining wages-Fair wages, Living wages and Minimum wages-Time and piece rates system of wages payment-Incentive plans, e.g. Halsey, Rowan, Taylor and Gantt system of wage payment, Profit sharing, method of wage payment.

Unit - IV Organized Market -

Stock Exchange- Terms used in Stock Exchange. A brief history of stock exchanges in India-Organization and working of Stock Exchange-Calcutta, Bombay and London Stock Exchanges, Regulation of Stock Exchange in India-Economic case for speculation. Produce Exchange - A brief history of produce exchange in India. Working of Produce Exchange Spot and Future dealing, Advantages of future dealings.

Unit - V Organization of Trades -

Home trade, Wholesale and Retails Business, Multiple shop system, departmental stores and Chain Stores.

Organization of Import Trade -Terms used in import trade, Organization of export trade and methods employed in export trade. Brief introduction to Salesmanship, Kinds, forms, characteristics etc. of Business letters. Insurance - Brief introduction of life. Fire and Marine insurance. Brief introduction to the world computers, origin, growth, advantages, applications and kinds of computers.

Books Recommended:

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

Financial Accounting

Bachelor of Commerce Part - I (Honours Course - Accounts Group)

Financial Accounting

Paper - I

Full Marks: 100

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. Bhrigu 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.

Auditing

B. Com Part - I (Honours Course - Accounts Group)

Paper - II

Auditing

Full Marks: 100

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, BaldevSachdeva, Jagawant Singh - Kalyani Publisher.

English

Composition (English)

B.A. Part - I

PAPER - I

Time - 1 1/2 Hours Full Marks - 50

1. The Literary Heritage : A New Anthology of Indian English Prose
Ed. Prasad, Masih & Singh, Motilal Banarsidass

a. H. Kabir : The Unity of Indian Culture

b. J. Nehru : On With The Work

c. From the Ramayana : A Golden Deer

d. W.W. Jacobs : The Monkey's Paw

e. E.A. Poe : The Purloined Letter

2. Mac Flecknoe : J. Dryden

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