

COURSES OF STUDY

for

**Commerce subjects/group of subjects
for B.Com (General) Part I Examination**

Time - 3 hours

Full Marks - 100

Paper I**FINANCIAL AND CORPORATE ACCOUNTING**

- i. Introduction - Meaning and scope of accounting, Accounting Cycle, Objectives of Accounting, Branches of Accounting, Principles of Accounting.
- ii. Special Accounting Areas - Branch Accounts(except foreign branch), Royalty Accounts, Hire Purchase and Instalment Purchase System.
- iii. Partnership Accounts - Basics, Dissolution of Partnership Firms, Accounting entries, Insolvency of Partner(s) including Garner vs Murray Case decisions.
- iv. Basics of Corporate Accounting- Issue of Shares and Debentures, Forfeiture and Re-Issue of forfeited shares, Final Accounts of company.
- v. Core issues of Corporate Accounting - Amalgamation as per AS-14 and Reconstruction.
Consolidated Balance Sheet of Holding Company, Accounting for winding up of a company (Voluntary only).

Suggested Reading :

1. Gupta R.L. and Radhaswami - Financial Accounting, Sultan Chand & Sons, New Delhi.
2. Agrawala A. N. - Higher Science of Accounting, Kitab Mahal, Allahabad.
3. Maheswari S. N. - Advanced Accounting, Sultan Chand & Sons.
4. Uchh Vitiya Avam Kampany Lekhankan, Agrawal and Agrawal, Ramesh Book Depot.
5. Shukla S.M. - Advanced Accounting, Sahitya Bhawan, Agra.
6. Shukla M.C. - Advanced Accounts. S. Chand & Co., New Delhi

Paper II**PRINCIPLES OF BUSINESS MANAGEMENT**

- i. Introduction - Concept, Nature, Process and Significance of Management, An Overview of Functional Areas of Management; Levels of Management.

- ii. Planning - Concept, Process and Types of Planning, Planning and decision-making.
- iii. Organising - Concept, Nature, Process and Significance, Forms of Organization Structure.
- iv. Motivating and Leading - Concept of Motivation and Leadership.
- v. Communication - Concept, Types, Effectiveness and Barriers.
- vi. Controlling - Meaning and process of Managerial Control, Techniques of Control.

Suggested Readings :

- 1. Druker Peter F. - Management Challenges for the 21st Century, Oxford.
- 2. Wrihrich and Koontz - Essentials of Management, Tata McGraw Hill, New Delhi.
- 3. Stoner and Freeman - Management, Prentice Hall, New Delhi.
- 4. Tripathy and Reddy - Principles of Management, Tata McGraw Hill, New Delhi.
- 5. Gupta C.B. - Management Theory and Practice, S. Chand and Co, New Delhi.
- 6. Saxena S. P. - Vyavsay Prashashan Avam Prabandh, Sahitaya Bhawan, Agra.

Paper III

BUSINESS ECONOMICS

- i. Introduction - Nature and scope of Business Economics, Business Economics and Traditional Economics, Business Economists.
- ii. Demand - Concept of Demand, Law of Demand, Price Elasticity of Demand, Demand Forecasting.
- iii. Production Function - Law of variable proportions, Nature of Production Function, Iso Product Curve.
- iv. Market Structure - Perfect Competition, Monopoly, Price-Output Determination Under Perfect Competition and Monopoly, Time Element in Price Determination.
- v. Factor Pricing - Theories of Wage, Rent, Interest and Profit, Concept and Measurement of National Income.

Suggested Reading :

- 1. Stigler G. - The Theory of Price, Prentice Hall of India.
- 2. Ahuza H.L. - Business Economics, S. Chand & Co., New Delhi
- 3. Jhingor M. L. - Advanced Economic Theory
- 4. Mishra & Puri - Business Economics, HPH, Bombay
- 5. Singh S. P. - Arthashastra Ke Shidhant.