

Monday.

B.Com (Honours)

(C) INTERNATIONAL BUSINESS GROUP

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

INTERNATIONAL BUSINESS ENVIRONMENT

- i. Introduction - Nature, Importance and scope of Environment Analysis, Economic, Geographical, Socio-Cultural, Commercial and Political Environment.
- ii. International Business - Theories of International Trade, Gains from International Trade, Balance of Payment Analysis.
- iii. MultiNational Corporation - Concept, Nature, Role, Types and Operations of MNCs.
- iv. Institutions - WTO, IBRD, IMF, UNCTAD
- v. Current Trends - Current issues in International Trade, Trade in Services.

Suggested Reading :

1. Daniel and Radebough - International Business Environments and Operations, Addison Werley Pub co.
2. Bhalla V. K. - International Business, Anmol Publication, New Delhi
3. Parver Asheghran, Bahaman Ebrahim - International Business, Harper Collins, London
4. Cherunilam, Francis - International Business Environment, HPH, Bombay
5. Michel V. P. - Globalization and Strategic Management, HPH, Bombay