

PU B.Com(H) ACC First Year syllabus

Financial Accounting

B. COM. (HONOURS) COURSE

ACCOUNTS GROUP

PART I

PAPER I—FINANCIAL ACCOUNTING

Basic Accounting concepts and conventions; Nature and significance of Accounting, types of Accounting. A brief introduction about Journal, Ledger and Trial Balance & Preparation of Final Accounts. Accounting of non-trading organisations—Preparation of Receipts and payments Account, Income and Expenditure Account and Balance Sheet.

Single Entry System—Preparation of Accounts from incomplete records conversion of single entry into Double Entry system.

Royalty, Hire Purchase and Installment Payment System,

Departmental and Branch Accounts (including foreign branch).

Insolvency Accounts, Partnership dissolution—Simple Dissolution ,

Insolvency of partners, Garner Vs. Murray case; Conversion of a firm into company.

Books Recommended :

1. J. R. Batliboi —Advanced Accounts
2. M. C. Shukla —Advanced Accounts
3. S. M. Shukla —Advanced Accounts
4. Pickles —Advanced Accounts
5. N. K. Jha —Basic Financial Accounting
6. S. K. Singh & R.U. Singh —Financial Accounting

Auditing

PAPER- II—AUDITING

Definition of Auditing, objects, classes. Auditing as distinct from

bookkeeping and Accountancy—Qualities of an Auditor, Advantages of auditing.

Internal Check— meaning and objects—internal check in different departments of a business organisation.

Vouching—meaning and importance—Vouching of different books of original entry.

Audit Note Book and Audit Programme—Main contents & their importance.

Revenue and Capital Expenditure—Distinction, Different types of reserves, Methods of charging depreciation.

Verification and Valuation of Assests.

Audit of a company Accounts—Appointment, remuneration, duties, liabilities and rights of company auditor, important case-laws on the topic.

Audit of Final accounts of a company—Divisible profits—capital profits.

Investigation—Investigation of accounts under different situations—investigator's report.

Audit of other institutions such as Banks, insurance companies, Educational Institutions, Clubs, Cinema Houses etc.

Audit Reports—Clean and qualified.

A brief study about Audit Standards (AS) and latest development in the area of auditing of MNCs.

Books Recommended :

- 1 N. L. Nadda —Ankekshan
- 2 Spicer and Pagler — Practical Auditing
- 3 De Paula — The Principles of Auditing
- 4 T. R. Sharma — Auditing:
- 5 R. R. Gupta —Text Book of Auditing
- 6 B. N. Tandon —Auditing

Business Organization (Subsidiary)

B. COM. (GENERAL SUBSIDIARY)

PART I

PAPER I. BUSINESS ORGANISATION

Meaning and Difference between Organisation, Management and Administration.

Types of Organisation—Line, Functional and staff.

Characteristics of a business owned by a Single Individual,

Partnership and a Joint Stock Company.

Factors affecting the size of a business unit.

Large scale Retailing—Departmental Store, Multiple Shop, Mail Order Business and Super Bazar.

Business combination—causes, Effects, Types and Forms. Scientific Management and Rationalization—Main aspects & merits and demerits.

Methods of Remunerating Labour—Time Rate, Piece Rate and Incentive Plan i.e. Taylor, Emerson, Halsey, Rowan and Gantt.

Sources of Business Finance -Short Term and Long Term.

Stock Exchange and Produce Exchange, Meaning, Functions and Importance—Spot and Future Transactions-Regulation of Stock Exchange in India, Role of SEBI. Listing of securities, online trading.

Books Recommended:

1. Dr. Y. P. Verma —Vyavshaya Sanghthan, Prabandh Ewan Prashashan (S. Chand & Co.).

2. Yaducal Bhushan —Business Organisation

3. M. C. Shukla — Business Organisation

4. Ghosh and Om Prakash — Business Organisation

5. Dr. Padma Asthana — Vyavshaya Sanghthan Ewan Prabandh

6. R.K. Sharma, Shashi K. Gupta—Business Organisation

Principle of Economics (Subsidiary)

B. COM. (GENERAL SUBSIDIARY)

PART I

PAPER III—PRINCIPLES OF ECONOMICS

Nature and scope of Economics :— Marshall and Robbin's Definitions of Economics — Positive and Normative Economics. Nature of Economic Laws. Micro and Macro Economics.

Economic systems and their Basic features, Differences between them. The function of an Economic System, Features, Merits and Demerits of Capitalism, Socialism and Mixed Economy.

Theory and Demand :— Law of Demand, Elasticity of Demand Consumers Surplus, Indifference Curve Analysis.

Production :— Law of Returns, Elementary idea of Production Function and Iso-Product Curve, Nature of Costs : Fixed and variable costs, Total, Average and Marginal Cost.

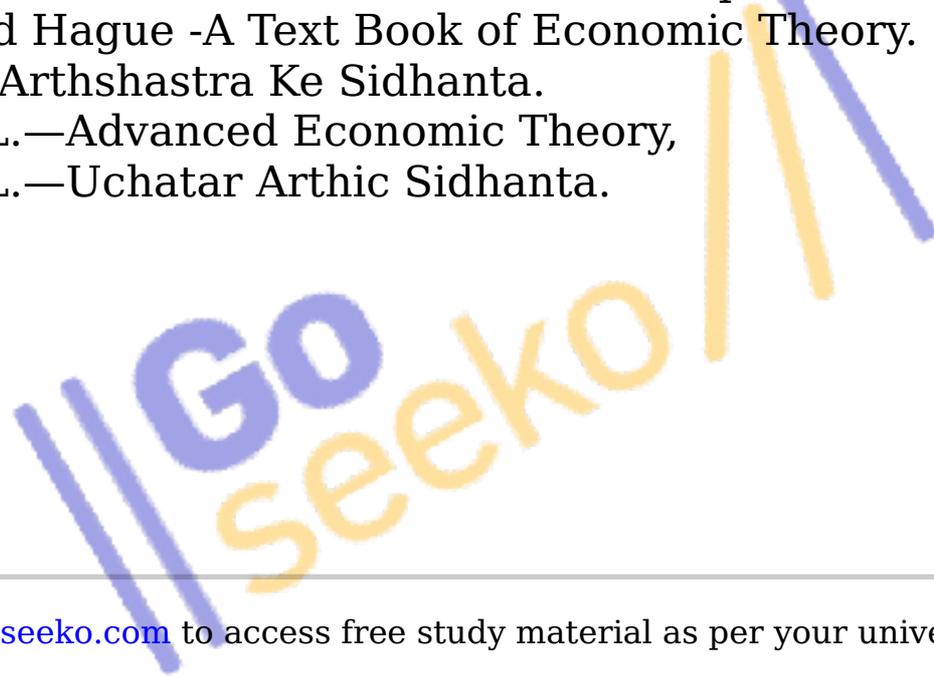
Theory of Product Pricing:—

(a)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. (b) Pricing and output under Monopoly—Meaning of Monopoly, Cost and Revenue Analysis in Monopoly, Short-run and Long-run. Equilibrium under Monopoly, Price Discrimination under Monopoly. National Income—Meaning of GNP, NNP, GDP & NDP. Theory of Distribution or theory of Factor Pricing. Theories of Rent, Wages, Interest and Profit.

Books Recommended :

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 Text Book of Economic Theory.
6. Jain K. P.—Arthshastra Ke Sidhanta.
7. Ahuja, H. L.—Advanced Economic Theory,
8. Ahuja, H. L.—Uchatar Arthic Sidhanta.



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