

MD. SHAMIM UDDIN
Dept. of Commerce
Al-Hafez College Ara.

B.Com

V.K.S.U. Part- II (Honours) Syllabus

Business Law

Paper-III ✓

ACCOUNT GROUP

A general study of Indian law relating to contracts, including bailment, pledge and agency. Sale of Goods Act, Carriage of Goods Act, Negotiable instrument Act, Insolvency and Arbitration Act.

Law- Indian Partnership Act, M.R.T.P. Act and FRA and FEMA.

Books Recommended:

1. M. C. Shukla – A Manual of Mercantile Law
2. Shukla and Narayan – Commercial Law
3. Sen and Mitra – Commercial
4. Sethna – Mercantile Law.

Paper-IV
SPECIALIZED ACCOUNT –
ACCOUNTING GROUPS ✓

Company Accounts– Issue of Shares and Debentures– forfeiture of share, Redemption of preference shares and debentures preparation of Final Accounts of company.

Accounts relating to Amalgamation, Absorption and reconstruction of companies. Accounts on the Liquidation of a Company (Voluntary liquidation only)

Holding Company and subsidiary companies– Preparation of consolidated Balance Sheets.

Accounts of Banking and Insurance Companies, Double Account System–Accounting for Electricity, Gas and Railway companies.

Depreciation, Reserves and provisions– their treatments– Methods of charging Depreciation.

Books Recommended :

1. M. G. Shukla and
T. S. Grewal – Advanced Accounts.
2. S. M. Shukla – Advanced Accounts
3. R. L. Gupta – Advanced Accounts
4. Man Mohan Prasad – Advanced Accounts.