B. Com. SECOND SEMESTER

Nomenclature of Course : **Corporate Accounting**
Duration of Examination : **3 Hours**
Maximum Marks : **100** (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Learning Outcomes:
After completing the course, the student shall be able to:
CO1: Develop an understanding of accounting for share capital.
CO2: Develop an understanding of accounting of debenture.
CO3: Prepare financial statements of a company.
CO4: Develop an understanding of valuation of goodwill and share.

UNIT I
Accounting for share capital: Issue of shares; Forfeiture and reissue of forfeited shares; Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares

UNIT II
Accounting for Debentures: Issue and redemption of debentures; Underwriting of Shares and Debentures

UNIT III
Final accounts of Companies: Preparation of Profit and Loss Account; Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration); Disposal of company profits; Provisions relating to payment of dividend.

UNIT IV
Valuation of Goodwill and Valuation of Shares-Concepts and calculation (simple problems only); Liquidation of companies

Suggested Readings:
Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
Jain, S.P. & K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
Maheshwari, S.N. & S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
Monga, J.R. *Fundamentals of Corporate Accounting.* Mayur Paper Backs, New Delhi.
Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
Sehgal, Ashok & Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

B. Com. SECOND SEMESTER

Nomenclature of Course : **Business Statistics**
Duration of Examination : **3 Hours**
Maximum Marks : **100** (Internal Assessment: 30, External Evaluation: 70)

Objective: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.

CO2: analyse the underlying relationships between the variables to use simple regression models.

CO3: analyse the trends and tendencies over a period of time through time series analysis.

CO4: examine and apply index numbers to real life situations.

Unit I

Probability and Probability Distributions: Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit II

Simple Correlation and Regression Analysis: Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit III

Time Series Analysis: Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit IV

Index Numbers: Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Suggested Readings:

Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.

Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.

Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.

Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. Statistics for Management. London: Pearson Education.

Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.

Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

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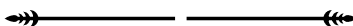
Nomenclature of Course :	**Business Economics-I**
Duration of Examination :	**3 Hours**
Maximum Marks :	**100** (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of micro economics and to impart skills for understanding of economic activities.

Course Learning Outcomes:

After completing the course students would be able to

CO1: Familiarizes students with micro economics and its application to business.

CO2: Acquires sound knowledge of demand theory and its application.

CO3: Conceptual understanding of production, cost and economies of scales.

CO4: Understand the concept and structure of markets.

UNIT-I

Meaning, nature and scope of economics; Micro economics and Macroeconomics; Nature of demand function: Law of demand, Elasticity of

demand – price, income and cross, Measurement methods of price elasticity of demand; Concepts of revenue (marginal and average) and their relationship with elasticity of demand.

UNIT-II

Law of supply and elasticity of supply, Cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations

UNIT-III

Production and Cost - Production function: meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; Economies and Diseconomies of scale; Law of returns to scale; Cost: concepts, Theories of costs – traditional and modern.

UNIT-IV

Market Structures-Equilibrium of the firm and industry under perfect competition; Price and output determination under monopoly, price discrimination; Price determination under monopolistic competition – Chamberlin's approach, Monopolistic Competition V/s Monopoly

Suggested Readings:
Ahuja H.L. *Business Economics;* S. Chand & Co., New Delhi.
Snyder, *C. Microeconomic Theory: Basic Principles and Extensions,* Cengage Learning

Case and Fair, *Principles of Micro Economics,* Pearson Education
Maddala G.S. & E. Miller; *Microeconomics: Theory,* Cengage Learning
N. Gregory Mankiw, Principles of *Micro Economics,* Cengage Learning
Pindyck, R.S., D. L. Rubinfeld & P. L. Mehta, *Microeconomics*, Pearson Education, New Delhi.
Salvatore, D. *Schaum's Outline: Microeconomic Theory,* McGraw-Hill, Education, New Delhi.

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.
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Nomenclature of Course : **Fundamentals of Insurance**
Duration of Examination : **2 Hours**
Maximum Marks : **50** (Internal Assessment:**15**, External Evaluation:**35**)

Course Objective: The objective of this course is to impart knowledge about the basic principles and practices of insurance and to provide knowledge about various types of insurance.

Course Learning Outcomes:
After completion of this course, learners will be able to:
CO1: Enables understanding the concept of Principle and practice of insurance.
CO2: To Impart the knowledge about general insurance like fire, marine and its policies.

UNIT-I

Principles and Practice of Insurance: Introduction to Risk and Insurance, Types of Insurance-General and Life, Basic principles of General and Life Insurance, Insurance as a social security tool; Insurance and economic development; Life Insurance: Types of Life Insurance Policies – Term Life Insurance, Whole Life insurance, Endowment Life Insurance, Unit Linked Policies, With or Without Profit Policies ; Customer Evaluation; Policy Evaluation – Cost and Benefit; Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes, Group Gratuity Schemes, Super Annuation schemes.

UNIT-II

Fire Insurance: Standard policies, Fire Insurance coverage, Consequential loss (fire) Insurance policies; Marine Insurance: Marine Cargo policies; Hull policies, Institute cargo clauses; Institute hull clauses; Open policies, Accumulation of risk per location; Motor Insurance: Types of policies, Third party Insurance, Comprehensive coverage – Conditions and Exclusions, premium**.**

Suggested Readings:
Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.
Insurance Regulatory Development Act, 1999.
Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.
Life Insurance Corporation Act, 1956.
Mishra, M.N., *Insurance Principles and Practice*; S. Chand and Co., New Delhi
Mishra, M.N., *Life Insurance Corporation of India, Vols. I, II & III*, Raj Books, Jaipur

Note for the Paper Setter: The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question from each unit.

Nomenclature of Course : **Bank Legislation**
Duration of Examination : **2 Hours**
Maximum Marks : **50** (Internal Assessment:15, External Evaluation:35)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of banking laws and related regulations.

Course Learning Outcomes:
After completing the course, the student shall be able to:

CO1: Enables understanding the Indian banking regulations 1949 and to impart the knowledge about Negotiable Instrument Act 1881.

CO2: To enhance the knowledge about the Payments and Settlements Systems Act 2007 and Gain knowledge about Banking Ombudsmen Scheme.

Unit –I

Evolution of Banking Laws in India: Provisions of Banking Regulation Act, 1949 – Its Amendments. Reserve Bank of India Act, 1934 – Role and Functions of RBI-Credit Control Techniques, Recent Legislative Changes in RBI Act

Negotiable Instruments Act, 1881-Applicability; Definition; Important Provisions

Unit-II

Payments and Settlements Systems Act 2007 and Amendments-Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993,

Banking Ombudsmen Scheme-Purpose; Extent; Definitions; Establishment; Powers; Procedure for Redressal Grievance

Suggested Readings:
Singh, A. & Toor, N.S., *Legal and Regulatory Aspects of Banking*, Skylark Publications.
Banking Regulation Act, 1949.
J.N. Jain & R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.
John C. Hull, *Risk Management and Financial Institutions*, Pearson Education
Mittal, Sahni & Dhingra, *Emerging Trends in the Banking Sector,* Macmillan, New Delhi.
RBI, Act, 1934.

Note for the Paper Setter: The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question from each unit.