

B. Com. THIRD SEMESTER

Nomenclature of Course : Advanced Financial Accounting

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 advance knowledge of the financial accounting like partnership accounts, branch accounts and hire purchase accounts.

Course Learning Outcomes:

After completing the course students would be able to:

CO1: Understand the partnership accounts and describe the reconstitution of partnership firm like admission, retirement and death of a partner.

CO2: Describe the dissolution of a partnership firm

CO3: Understand the branch accounting and its accounting procedure.

CO4: Learn the hire purchase system and how to prepare its books.

UNIT-I

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio. Reconstitution of partnership firm: admission; retirement; death of a partner;

UNIT-II

Dissolution of a partnership firm: modes of dissolution of a firm; accounting entries; insolvency of partners; sale of firm to a company; gradual realization of assets and piecemeal distribution.

UNIT-III

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

UNIT-IV

Hire purchase and Installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Suggested Readings:

Anthony, R.N. & Reece, J.S. *Accounting Principle*: Richard Irwin Inc.

Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

Gupta R.L. & Radhaswamy, M. *Financial Accounting*; Sultan Chand and Sons, New Delhi.

Monga J.R., Ahuja Girish, & Sehgal Ashok: *Financial Accounting*; Mayur Paper Back, Noida.

Shukla, M.C. Grewal T.S. & Gupta, S.C.: *Advanced Accounts*; S. Chand Publishing.

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. THIRD SEMESTER

Nomenclature of Course : Corporate Laws

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to impart basic knowledge of corporate law and its provisions.

Course Learning Outcomes:

After completing the course, the student shall be able:

CO1: To make the basic understanding of formation and its types according to Companies Act 2013

CO2: To comprehend and appropriately use the basic legal documents essential for charter of the company

CO3: To understand the procedure of appointment, removal & duties of directors.

CO4: To differentiate varied company processes meetings and decisions.

UNIT I

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; Formation of company; Promoters and their legal position; Pre incorporation contract and provisional contracts; On-line registration of a company.

UNIT II

Memorandum of association and its alteration; Articles of association and its alteration; Doctrines of constructive notice and indoor management; Prospectus; shelf prospectus and red herring prospectus; Misstatement in prospectus; Issue, allotment and forfeiture of share; Calls on shares; Issue of sweat capital; Employee stock option; Issue of bonus shares; Transfer and transmission of shares, Buyback; Share certificate; D-Mat system.

UNIT III

Classification of directors; Director identification number (DIN); Appointment and Removal of directors; Legal positions; Powers and duties; Key managerial personnel; Managing director; Manager; Committees of board of directors – audit committee, nomination and remuneration committee, stakeholder's relationship committee, corporate social responsibility committee; Prohibition of insider trading.

UNIT IV

Meetings of shareholders and board; Types of meeting; Convening and conduct of meetings; Requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes, postal ballot; Meeting through video conferencing; E-voting.

Suggested Readings:

Gowar, L.C.B, *Principles of Modern company Law*, Stevens & Sons, London.

Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.

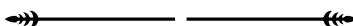
Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.

Kuchhal M C, *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.

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Ramaiya, *A Guide to Companies Act, LexisNexis*, Wadhwa and Buttersworth.
Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

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Nomenclature of Course : Business Economics- II

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 the macroeconomics and to impart skills for understanding of economic activities.

Course Learning Outcomes After completing the course students would be able to:

CO1: describe the nature and scope of macroeconomics; understand the concept of measurement of national income.

CO2: comprehend the consumption function, investment function, concept of multiplier and principle of acceleration.

CO3: discuss the concept of Keynesian theory of income- output and employment and inflation.

CO4: elucidate effects of business cycles, monetary policy and fiscal policy.

UNIT-I

Macro Economics: Nature, scope, concepts and variables; National income: concepts and measurement; Circular flow of income (four sector);

UNIT-II

Consumption function; Investment function; Multiplier: concepts and importance; Principle of acceleration.

UNIT-III

Keynesian theory of income- output and employment, Equilibrium of product and money market using IS-LM approach, Inflation: Meaning, types, causes, effects and remedial measures.

UNIT-IV

Business cycle: Meaning and phases; Instruments of monetary policy and fiscal policy and their effectiveness.

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Suggested Readings:

Branson, William H. *Macroeconomic Theory and Policy*. Harper Collins India Pvt. Ltd.

Gupta, G. S. *Macroeconomics: Theory and Applications*, McGraw-Hill Education

Jhinghan, M.L, *Advanced Economic Theory*, Vrinda Publications, New Delhi.

Mankiw, N. Gregory. *Principles of Macroeconomics*, Cengage Learning

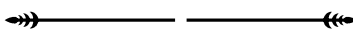
Oliver J. Blanchard, *Macroeconomics*, Pearson Education

Paul A Samuelson, William D Nordhaus, & Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education

Robert J Gordon, *Macroeconomics*, Pearson Education

Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education

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.



Nomenclature of Course : Investment Management

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 the.

Course Learning Outcomes:

After completing the course students would be able to:

CO1: describe the various avenues of Investment for business.

CO2: comprehend the approaches to Equity Analysis like fundamental, company and industry analysis.

CO3: Discuss the Valuation of securities for investment.

CO4: Elucidate the role of SEBI for protection of investment.

UNIT-I

Investment Environment: Investment- meaning, nature and process; Types of Investments – Commodities, Real Estate and Financial Assets, investment alternatives, concept and measurement of investment risk and return, identification of investment opportunity; stock exchange; functions, trading system, regulation and listing of securities; investment Philosophies: value investing and growth investing.

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UNIT-II

Approaches to Equity Analysis: Fundamental analysis; company analysis; industry analysis and economy analysis; technical Vs fundamental analysis; implications for investment decision-making; technical analysis; Dow theory, charting techniques, volume indicators and moving average indicators.

UNIT-III

Valuation of securities: equity, bonds and convertible securities; types of bond risks, default risk and credit rating.

UNIT-IV

Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings:

C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.

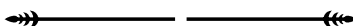
Mayo, *An Introduction to Investment*, Cengage Learning.

Vohra, N.D. & Bagri, B.R., *Futures and Options*, McGraw Hill Education

Chandra, P., *Investment Analysis and Portfolio Management*, McGraw Hill Education

Rustogi, R.P., *Fundamentals of Investment*, Sultan Chand & Sons, 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.



Nomenclature of Course : International Marketing

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to provide basic knowledge of International Marketing aspects.

Course Learning Outcomes:

After completing the course students would be able to:

CO1: Understand the basic of international marketing.

CO2: learn the product planning for international marketing.

CO3: Describe the international pricing and promotion tools in abroad market.

CO4: Describe the distribution channels management in international market.

UNIT-I

Introduction: Meaning, scope and importance of International Marketing; International Marketing Environment; Market Entry Modes.

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UNIT-II

Product Planning for International Market: Standardization and Adaptation, New Product Development, Branding, Packaging and Labelling.

UNIT -III

International Pricing: Factors influencing International Price; International Price Quotation and Payment Terms; Promotion of Product Abroad: Sales Literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions.

UNIT -IV

International Distribution: Management of Distribution Channels and Logistics; Selection and Appointment of Foreign sales Agents

Suggested Readings:

Bhattacharyya and Varsney, *International Marketing Management*, Sultan Chand
Bhattacharyya, *Export Marketing Strategies for Success*, Global Press
Cateora, Philip, *International Marketing*, Tata McGraw Hill
Joshi, R M, *International Marketing*, Oxford University Press
Keegan, *Multinational Marketing Management*, Prentice Hall
Kotler, *Principles of Marketing*, Prentice Hall
Kriplani, *International Marketing*, Prentice Hall
Paliwala, *The Essence of International Marketing*, Prentice Hall
Paul, Justin and Ramneek Kapoor, *International Marketing*, Tata McGraw Hill.

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.