

**SCHOOL OF COMMERCE AND MANAGEMENT**

**PROGRAMME: BACHELOR OF COMMERCE**

**SEMESTER: III**

**COURSE TITLE: CORPORATE ACCOUNTING**

**COURSE CODE: 01ABCMR17311/01ABCMH17311**

**CREDITS: 04**

**Unit I: Final Accounts of Company**

- 1.1 Introduction-Meaning of Final Accounts- types of accounts to be prepared- Meaning and treatment of important terms/items in final accounts.
- 1.2 Note on Corporate Dividend tax applicable to Companies. Preparation of Income Statement.
- 1.3 Balance sheet as per the Accounting standard in vertical format with all the relevant workings and schedules.

**Unit II: Underwriting of Shares**

- 2.1 Introduction- Meaning of Underwriting of shares-Under writing commission, the rules applicable for such commission
- 2.2 Advantages of underwriting-marked and unmarked applications- Types of underwriting
- 2.3 Simple problems on under writing of shares-Marked and unmarked- whole and partial undertaking

**Unit III: Redemption of preference shares**

- 3.1 Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account
- 3.2– Fresh issue of shares – Arranging for cash balance for the purpose of redemption
- 3.3 Journal Entries for redemption and preparation of Balance sheet after redemption

**Unit IV:Valuation of Goodwill**

- 4.1 Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill
- 4.2 Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method
- 4.3 Capitalization of Super Profit Method, and Annuity Method – Problems on all methods.

**Unit V: Valuation of Shares**

- 5.1 Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation
- 5.2 Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares
- 5.3 Problems on valuation of shares-All methods.

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**PROGRAMME: BACHELOR OF COMMERCE**

**SEMESTER: III**

**COURSE TITLE: BANKING LAW AND PRACTICE**

**COURSE CODE: 01ABCMR17312/01ABCMH17312**

**CREDITS: 04**

**Unit I:- Evolution of Banking Institutions and Law**

- 1.1 Meaning, Significance and Evolution of Banking Institutions in India
- 1.2 Types and functions of various Banking companies in India
- 1.3 RBI constitution , Management and its functions: Objective, salient features of Banking Regulation Act, 1949

**Unit II: Banker –Customer Relationship**

- 2.1 General and specific relationship between banker and the customer
- 2.2 Duties of the Bankers and vice versa
- 2.3 Opening of the New Accounts- Special types of customers

**Unit III: Law relating to Negotiable Instruments**

- 3.1 Objectives and salient features of Negotiable Instruments Act(including Amendment Act)2002
- 3.2 Types of Negotiable Instruments and its characteristics features.
- 3.3 Protection of Paying banker and collecting banker under Negotiable Instrument Act.
- 3.4 Dishonor of cheques, Bills of Exchange, and different types of Endorsement.

**Unit IV: Types of Bank accounts and Services to customer**

- 4.1 Types of Bank accounts
- 4.2 Remittance of funds by demand drafts, mail transfers and TELEX
- 4.3 General utility functions
- 4.4 Credit cards and debit cards
- 4.5 **Services--** Employment of funds - Loans and Advances- Guarantees- Advances secured by Collateral securities- Agency Services- Financing of Exports- Special Banking Services – Advances to Priority Sectors and Credit Guarantee schemes- Securitisation Act, 2002.

**Unit V: Principles of bank lending**

- 5.1 Different kinds of borrowing facilities granted by banks
- 5.2 Types of securities: Objectives and benefits
- 5.3 E-Banking, NEFT, RTGS, MICR, ATMs & CBS

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**SEMESTER: III**

**COURSE TITLE: COST ACCOUNTING**

**COURSE CODE: 01ABCMR17313/01ABCMH17313**

**CREDITS : 04**

**Unit I: Introduction to Cost Accounting**

- 1.1 Introduction – Meaning & Definition of Cost, Costing and Cost Accounting
- 1.2 Objectives, difference between financial, cost and management accounting
- 1.3 Cost Concepts, Classification of Costs, Cost Unit, Cost Center and Elements of Cost
- 1.4 Preparation of Cost Sheet, Tenders and Quotations

**Unit II: Material Cost Control**

- 2.1 Meaning, Types, Material Control, techniques of Inventory Control
- 2.2 Setting of Stock Level
- 2.3 Pricing Material Issues – FIFO, LIFO, Weighted Average and Simple Average Price Method.

**Unit III: Labour Cost Control**

- 3.1 Meaning, Types, Time keeping, Time booking, Idle Time, overtime
- 3.2 Methods of Labour Remuneration, Time Rate System, Piece Rate System
- 3.3 Incentive Systems, Halsey plan, Rowan Plan, Taylors differential Piece Rate System and Merrick's Differential Piece Rate System – Problems

**Unit IV: Overhead Cost Control**

- 4.1 Meaning and Definition, Classification of Overheads, Procedure for Accounting and Control of Overheads.
- 4.2 Apportionment of Overheads Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous
- 4.3 Machine Hour Rate, problems.

**Unit V: Reconciliation of Cost and Financial Accounts**

- 5.1 Need for Reconciliation, Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts
- 5.2 Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

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**PROGRAMME: BACHELOR OF COMMERCE**

**SEMESTER: III**

**COURSE TITLE: COMPANY LAW AND SECRETARIAL PRACTICE**

**COURSE CODE : 01ABCMR17314/01ABCMH17314**

**CREDITS : 04**

**UNIT-I Company Promotion and Incorporation**

- 1.1 Introduction – Meaning and Definition – Features – Kinds of Companies. Companies Act, 2013- Objectives & Features, Corporate personality – Concept, SEBI - Importance and functions (In Brief)
- 1.2 Steps in formation of joint stock companies - Promotion stage – meaning & functions of promoter , promoters legal position.
- 1.3 incorporation stage- meaning of certificate of incorporation - Effect of incorporation – exceptions - lifting of corporate veil - Pre- incorporation contracts
- 1.4 On-Line Registration of a company, Associate Company, Dormant Company, Inactive Company, Company conducting online business
- 1.5 Documents of company: Memorandum of Association,
  - Doctrine of Ultra Vires,
  - Articles of Association,
  - Doctrine of Indoor Management and Doctrine of Constructive Notice.

**Unit II Subscription stage, Share Capital & Membership**

- 2.1 Prospectus – Meaning, Issue and Contents. Kinds of Prospectus –, Statement in lieu of Prospectus; Deemed Prospectus. Liability of misstatements in Prospectus
- 2.2 Shares / Share Capital –Meaning and Nature, Kinds of Shares , Allotment, Transfer, Forfeiture, Surrender of shares., Underwriting Agreements - Underwriting Commissions , Alteration & Reduction of share capital - Buyback of shares. Dividend – Meaning; Rules regarding Dividend. Debentures Meaning and features, Kinds of Debentures, Floating Charge, Appointment of Debenture Trustee and their Duties, Dematerialization- Depository system (D-MAT, RE-MAT)
- 2.3 Members and Shareholder -Meaning of Member, Acquisition of Membership, Termination of Membership, Register of Members.

**Unit III: Corporate Management**

- 3.1 Directors -Concept and Definition, Kinds of Directors, Powers and Duties of Directors, Qualification, Appointment
- 3.2 Removal, Resignation., Vacancies, Liabilities of Directors.

- 3.3 Secretary - Definition - Types of Secretaries - Company Secretary – Legal Position - Qualification - Appointment of Rights, Duties and Liabilities – Dismissal of Company Secretary.
- 3.4 Auditors-Procedure for appointment/reappointment, resignation and removal of statutory auditors and branch auditors; appointment of cost auditors; special auditors; CAG audit.

#### **Unit-IV Corporate Meetings**

- 4.1 Company Meetings – Types – Statutory, Annual General Meeting - Notice-Agenda-Quorum, Resolution – convening and conduct of meetings- Adjourned Meetings – Procedure – Secretarial Standard on Meetings
- 4.2 Requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.
- 4.3 Motions and Resolutions -Types of Resolutions.
- 4.4.Remedies for Abuses-
- Majority rule and Minority rights,
1. Protection against Oppression and Mismanagement,
  2. Role of Central Government and
  3. Corporate Social Responsibility (CSR)

#### **Unit –V Winding Up Of Company**

- 5.1.Winding –up-Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court.
- 5.2 Duties of Secretary in respect of winding up - Consequences of Winding up.
- 5.3The Insolvency and Bankruptcy Code, 2016 and the consequent changes in procedure relating to winding up under the Companies Act, 2013.
- 5.4 Liquidators - Duties and powers of Liquidator.

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**COURSE TITLE: FINANCIAL REPORTING**

**COURSE CODE : 01ABCMH17315**

**CREDITS : 04**

**Unit I: The conceptual and regulatory framework for financial reporting**

- 1.1 The need for a conceptual framework and the characteristics of useful information
- 1.2 Recognition and measurement - Specialized, not-for profit, and public sector entities
- 1.3 Regulatory framework -The concepts and principles of groups and consolidated financial statements

**Unit II: Accounting for transactions in financial statements**

- 2.1 Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets.
- 2.2 Financial instruments - Leasing - Provisions and events after the reporting period
- 2.3 Taxation - Reporting financial performance -Revenue - Government grants

**Unit III: Analyzing and interpreting financial statements**

- 3.1 Meaning, Limitations of financial statements
- 3.2 Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs
- 3.3 Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities

**Unit IV: Preparation of financial statements**

- 4.1 Preparation of single entity financial statements: Statement of Financial position- statement of profit and loss account and other comprehensive income - Statement of changes in equity
- 4.2 Statement of Cash flow

**Unit V: Preparation of consolidated financial statements**

- 5.1 Consolidated statement of financial position Consolidated statement profit and loss account and other comprehensive income

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**SEMESTER: III**

**COURSE TITLE: RESEARCH METHODOLOGY**

**COURSE CODE : 01ASECO17331**

**CREDITS : 02**

**Unit I: Introduction to Research and Research Design**

- 1.1 Meaning, Objectives, Types of Research, Scope of Research, Research Approaches
- 1.2 Research Process
- 1.3 Research Design, Steps in Research Design, Problem Formulation

**Unit II: Sampling and Methods of Data Collection**

- 2.1 Sample Design and sampling techniques
- 2.2 Determination of Sample Size
- 2.3 Collection of Data – Primary and Secondary Sources.
- 2.4 Guidelines for questionnaire design and Interviewing

**Unit III: Processing and Analysis of Data**

- 3.1 Tabulation of data, Analysis of data
- 3.2 - Testing of Hypothesis, Types of analysis, Correlation, Regression analysis, ANOVA, Chi-Square
- 3.3 Role of computers in Data analysis. Introduction to SPSS, AMOS and R software

**Unit IV: Report Writing**

- 4.1 - Types of Reports, Business, Technical and Academic Report writing
- 4.2 - Methodology Procedure, Contents.
- 4.3 - Bibliography