

**B.COM PROFESSIONAL
SEMESTER NO. 2
CORPORATE ACCOUNTING-2**

Course Content:

Course Module No.	Topics / Chapters Name
I	Dissolution of partnership firms Principle of Garner v/s Murray Calculation of new capital ratio Piecemeal distribution Maximum loss method and Surplus capital method
II	Accounting Standards Process of formulation of Accounting Standards including Ind AS and their convergence with IFRS AS-4 Contingencies and Events occurring after Balance Sheet Date AS-5 Net Profit or Loss for the period ,prior period items and changes in accounting policies AS-29 Provisions. Contingent liabilities and Contingent Assets AS- 13 Accounting for Investments
III	Final Accounts of Companies As per Schedule III of Companies Act 2013 Provisions related to preparation of Profit & Loss Account and Balance Sheet Preparation of Notes to Accounts
IV	Liquidations of Companies Secured Creditors- Preferential Creditors –Unsecured Creditors Capital Deficiency Liquidator's statement of Receipts & Payments
V	Accounts of Not for Profit Organisations Meaning, Guidelines Receipts and Payments Statement Income and Expenditure Account Balance sheet as per Companies Act 2013
VI	Special Accounting <ul style="list-style-type: none"> • Government Organisations Introduction Measurement Focus & Basis of Accounting Internal Control Structure • Farm accounting Introduction Importance of Farm Accounting in India Farm Accounts or Farm Profit & Loss Accounts Final Accounts of Farm • Accounting for Professionals Methods of Keeping Accounts Cash System Mercantile System Solicitor Accounts Books of Accounts of a Solicitor & Chartered Accountant

FINANCIAL ACCOUNTING-2

COURSE CONTENT:

Course Module No.	Topics / Chapters Name
I	Investment Accounts Investment Ledger Cum & Ex Interest Transactions Brokerage Accrued Interest Investment Valuation Method
II	Branch Accounts Types of Branches Dependent and Independent Branches Incorporation of Branch assets and liabilities Departmental Accounts Advantages of Departmental Accounting Methods of departmental accounts Allocation of departmental expenses
III	Royalty Accounts Meaning-Features Minimum Rent –Short workings Terminologies Accounting in the books of lessee & Lessor
IV	Business Acquisition & Conversion Ascertainment of Net Assets & Purchase Price Accounting in the books Vendor firm Accounting in the books of Purchasing Company
V	Self Balancing Ledger System Concept –Features Advantages & Limitations Preparation of General Ledger Adjustment account Debtors/sales Ledger Adjustment Account Creditors/Purchases ledger Adjustment account
VI	Contemporary Issues in Accounting Social Accounting Human Resource Accounting Inflation Accounting

English Proficiency and Business Communication-II

Course Content:

Module No.	Topics / Chapters Name
I	English Language <ul style="list-style-type: none">• Text : A Treasure Trove of Short Stories by S. Chakravarthi (Selected 6 Short Stories out of Collection)• Short Questions• Short Notes• Reference to Context
II	Language Work <ul style="list-style-type: none">• Direct/Indirect narration• Formation of Nouns, pronoun, verb and adjectives• Degrees of Comparison• Proverbs in English
III	Essentials of Business Correspondence <ul style="list-style-type: none">• The structure and lay-out of a Business letter• Regular and Occasional parts of a business letter• Qualities of an effective Business letter (7 Cs)• Letter Vs E-mail• Foreign words used in Business communication.
IV	Writing Business Letters <ul style="list-style-type: none">• Inquiry & reply• Inviting quotations• Order letters (placing, execution & cancellation)• Secretarial correspondence• Complaints and adjustments (E-mails)
V	Drafting for Formal Communication <ul style="list-style-type: none">• Invitations and Thanks letters.• Recommendation letters for commercial and academic purposes.• Banking Correspondence• Insurance Correspondence
VI	General Writing Skills <ul style="list-style-type: none">• Expansion of an idea/passage.• Paragraph writing.

PERSPECTIVES OF MANAGEMENT 2

Course Content:

Unit	Topics/chapter's Name
1	<p>Human Resource Management</p> <p style="padding-left: 40px;">A. An Overview of HRM</p> <ul style="list-style-type: none"> • HRM: Meaning And Importance of Human Resources Management • Functions of HRM • Benefits of Human Resource Planning • Modern Sources of Recruitment • Modern And Scientific Selection Process <p style="padding-left: 40px;">B. Recruitment And Selection</p> <ul style="list-style-type: none"> • Modern Sources of Recruitment • Modern Selection Process • Different Types of Interviews In Corporate World <p style="padding-left: 40px;">C. Training And Development</p> <ul style="list-style-type: none"> • Requirement of Training From The View Point of Firm And Employees • Contemporary Types of Training And Development
2	<p>Organizational Behaviour And Performance Appraisal</p> <p style="padding-left: 40px;">A. Organizational Behaviour</p> <ul style="list-style-type: none"> • Organizational Behaviour-An Overview • Nature And Structure, Approaches To O.B. • Basic Understanding Of Individual Behaviour • Attitudes & Satisfaction, Nature, Dimensions of Attitudes, Meaning Of Job Satisfaction. • Functions Informal Organization Structure, Informal Communication System • Conflicts – Organizational Conflicts, Types of Conflict, Strategies of Interpersonal Conflicts. • Group Decision Making &Control NatureAnd Meaning of Decision Making, Phases of Decision Making Process. <p style="padding-left: 40px;">B. Performance Appraisal</p> <ul style="list-style-type: none"> • Meaning of Performance Appraisal • Importance of Performance Appraisal • Methods of Performance Appraisal
3	<p>Strategic management</p> <ul style="list-style-type: none"> • An overview of strategic management • Strategic analysis • Business policies for successful strategic implementation • Types of strategies/functional and operational • Corporate level strategies

	<ul style="list-style-type: none"> • Strategic intent • BCG matrix model • The concepts of vision and mission with case examples • Strategic control and implementation
4	<p>Production Management</p> <p>A. Basics of production</p> <ul style="list-style-type: none"> • Meaning and characteristics of production • Different types of production process • Scope of production management <p>B. Scientific purchasing</p> <ul style="list-style-type: none"> • Classification of different types of purchasing • Centralized and decentralized purchase <p>C. Controlling function</p> <ul style="list-style-type: none"> • Production control process • Types of inventory and controlling techniques- <p>D. Process of new product development</p>
5	<p>CSR-Corporate Social Responsibilities</p> <ul style="list-style-type: none"> • Evolution of CSR • CSR expectations in rich and in poor society • The evolving role of stockholders • Globalization and CSR • Success and failure with CSR initiatives • The strategic CSR model • The business-level CSR threshold • Implementing CSR • CSR as competitive advantage
6	<p>E Commerce</p> <p>A. Role of E Commerce</p> <ul style="list-style-type: none"> • Opportunities & Challenges of E-Commerce • Advantages and utility of e commerce • Types of e commerce • B2B,B2C and C2C markets • M-commerce <p>B. Operations In The Field</p> <ul style="list-style-type: none"> • Role of Credit card & Debit card Smart card transactions • Modern payment mode in cashless scenario <p>C. E-CRM as The Emerging Tool In Customer Relations</p> <ul style="list-style-type: none"> • Concept & definition, features, • Goals of E-CRM business framework, • Types of E-CRM, Functional Components of E-CRM • Success cases of E-CRM

RESEARCH METHODOLOGY

Course Content:

Module No.	Chapters Name
I	Research Methodology: An Introduction <ul style="list-style-type: none">• Meaning of Research• Objectives of Research• Types of Research• Research Approaches• Significance of Research• Research Methods versus Research Methodology• Research Process• Criteria of Good Research
II	Research Problem <ul style="list-style-type: none">• Meaning of Research Problem• Selection of Research Problem• Necessity of Defining a Problem• Technique Involved in Defining a Problem
III	Research Design <ul style="list-style-type: none">• Meaning of Research Design• Need for Research Design• Features of a Good Design• Important Concepts Relating to Research Design• Different Research Designs• Basic Principles of Experimental Designs• Important Experimental Designs

IV	<p>Sampling Design</p> <ul style="list-style-type: none"> • Census and Sample Survey • Sampling Frame and Sampling Design • Characteristics of Sample Size • Principles of Sampling • Classification of Sampling Methods: Non-Probability Sampling and Probability Sampling Method • Errors in Sampling: Sampling Errors and Non- Sampling Errors • Data Mining and its stages
V	<p>Questionnaire Design</p> <ul style="list-style-type: none"> • Principles of Effective Questionnaire Design • Defining Effective Questionnaires • Essentials of Effective Questionnaire Design • Key Points in Framing Effective Questionnaire Design • Matching the Questionnaire to the Research Objectives • An Introduction to Different Question Types • Key Terms in Questionnaire Design • Factors Affecting the Flow of Questionnaire • Illustrations
VI	<p>Chi – Square Distribution</p> <ul style="list-style-type: none"> • Definition of Chi-Square Distribution • Probability Density Function of Chi-Square Distribution • Uses of Chi-Square Distribution • Goodness of Fit Test • Test of Independence of Two Attributes • Yate’s Correction • Limitations of Chi-Square Distribution