

**B.COM (HONOURS)**  
**SEMESTER NO. 2**  
**CORPORATE ACCOUNTING-2**

**Course Content:**

<b>Course Module No.</b>	<b>Topics / Chapters Name</b>
I	<b>Dissolution of partnership firms</b> Principle of Garner v/s Murray Calculation of new capital ratio Piecemeal distribution Maximum loss method and Surplus capital method
II	<b>Accounting Standards</b> 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	<b>Final Accounts of Companies</b> 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	<b>Liquidations of Companies</b> Secured Creditors- Preferential Creditors –Unsecured Creditors Capital Deficiency Liquidator's statement of Receipts & Payments
V	<b>Accounts of Not for Profit Organisations</b> Meaning, Guidelines Receipts and Payments Statement Income and Expenditure Account Balance sheet as per Companies Act 2013
VI	<b>Special Accounting</b> <ul style="list-style-type: none"> <li>• Government Organisations                Introduction                Measurement Focus &amp; Basis of Accounting                Internal Control Structure</li> <li>• Farm accounting                Introduction                Importance of Farm Accounting in India                Farm Accounts or Farm Profit &amp; Loss Accounts                Final Accounts of Farm</li> <li>• <b>Accounting for Professionals</b>                Methods of Keeping Accounts                Cash System                Mercantile System                Solicitor Accounts                Books of Accounts of a Solicitor &amp; Chartered Accountant</li> </ul>

## FINANCIAL ACCOUNTING-2

### COURSE CONTENT:

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

## English Proficiency and Business Communication-II

### Course Content:

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

## PERSPECTIVES OF MANAGEMENT 2

### Course Content:

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

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

# RESEARCH METHODOLOGY

## Course Content:

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

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