

## **B.Com. (Hons.): Semester - II**

### **Paper – BCH 2.1: BUSINESS COMMUNICATION(In English)**

#### **Unit 1: Introduction**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

#### **Unit 2: Business Correspondence**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

#### **Unit 3: Report Writing**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

#### **Unit 4: Vocabulary**

Words often confused, Words often misspelt, Common errors in English.

#### **Unit 5: Oral Presentation**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

#### **Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester - II**  
**Paper – BCH 2.2: CORPORATE ACCOUNTING**

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Unit 1. Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

**Unit 2. Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit 3. Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**Unit 4. Banking Companies**

Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

**Unit 5. Cash Flow Statement**

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

**Note:**

- 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Readings:**

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - II**  
**Paper – BCH 2.3: CORPORATE LAWS**

**UNIT 1: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT 2: Documents**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

**UNIT 3: Management**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT 4:**

***Dividends, Accounts, Audit***: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

***Winding Up***: Concept and modes of Winding Up.

***Insider Trading, Whistle Blowing***: Insider Trading; meaning & legal provisions; Whistleblowing : Concept and Mechanism.

## UNIT 5: Depositories Law

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

### **Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, ShriMahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. ReenaChadha and SumantChadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - II**  
**Paper – BCH 2.4: MACRO ECONOMICS**

**Objectives:** The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open

**Unit 1: Introduction**

concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

**Unit 2: Economy in the short run**

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis.

**Unit 3: Inflation, Unemployment and Labour market**

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

**Unit 4: Open economy**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

**Unit 5**

Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

**Suggested Readings**

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

2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. RudigerDornbusch and Stanley Fischer, *Macroeconomics*.McGraw-Hill Education.
5. RudigerDornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*.McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and SudipChaudhuri, *Macroeconomic*, McGraw-Hill Education
10. S N Singh, समि अथर्शा, Pearson Education

**Note: Latest edition of text books may be used.**