

17/2/12

B.Com (Honors)
III SEM
Subject: Corporate Accounts
निगमीय लेखे

Max. Marks: 85

Min Marks: 28

इकाई - 1	अंशो का निर्गमन, हरण एवं पुनर्निगमन, पूर्वाधिकार अंशो का शोधन, ऋणपत्रों का निर्गमन एवं शोधन ।
इकाई - 2	ख्याति और अंशो का मूल्यांकन ।
इकाई - 3	भारतीय लेखांकन मानक 14 के अनुसार कम्पनियों का एकीकरण
इकाई - 4	केवल एक सहायक कम्पनी वाली सूत्रधारी कम्पनी का समेकित चिट्ठा (एकीकृत)
इकाई - 5	कम्पनियों के परिसमापन के लिये लेखांकन ।
Unit - 1	Issue, forfeiture and Re-issue of shares; Redemption of Preference Shares, Issue and Redemption of debenture.
Unit - 2	Valuation of goodwill and shares.
Unit - 3	Accounting for amalgamation of companies as per Indian accounting standard 14.
Unit - 4	Consolidated balance sheet of holding companies with one subsidiary only.
Unit - 5	Accounting for liquidation of companies.

Suggested reading: -

1. R.L. Gupta, M. Radhaswamy :- Company Accounts; Sultan chand and sons, New Delhi
2. S.N. Maheshwari :- Corporate Accounting; Vikas Publishing House, New Delhi
3. Dr. Ramesh Mangal :- Corporate Accounting; Universal Publication, Agra
4. S.M. Shukla :- Company Accounts; Sahitya Bhawan Publication, Agra

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**PROPOSED SYLLABUS
FOR
B.COM. PART II (HONS.) SEMESTER III
SUBJECT:- BUSINESS STATISTICS**

Unit I	Introduction: Statistics as a subject, Definition and scope, functions, importance, limitations distrust in statistics; Statistical investigation; collection of data editing, classification and tabulation.
Unit II	Analysis of Univariate data : Construction of a frequency distribution : Concept of Central Tendency and their measures : partition values :
Unit III	Dispersion – Concept & their measures; Skewness – Concept & their measures; Index Number : Meaning, types, uses; methods of constructing price and quantity indices ; problems in constructing index number ; Consumer price index
Unit IV	Analysis of Bivariate data : Linear Regression and Correlation ;
Unit V	Analysis of Time Series ; Causes of variation in Time Series Data, Components of a Time Series, Decomposition – Additive and Multiplicative Models; Computation of Trend – Moving Averages methods and method of least squares : Computation of seasonal indices – Simple average, ratio to trend, ratio to moving average and link relative method Business Forecasting :- Concept, types and importance ; methods of Forecasting ; Theories of forecasting

NOTE:- AT LEAST 70% NUMERICAL QUESTIONS WILL BE ASKED IN THE EXAMINATION.

Suggested Readings:

1. Business Statistics – Shukla S.M.
2. Business Statistics – Gupta B.N. & Silawat S.T.
3. Business Statistics – Garg P.K. & Dhande S.V.
4. Advance Statistics – Elhance D.N.

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**PROPOSED SYLLABUS
FOR
B.COM. PART II (HONS.) SEMESTER III
SUBJECT:- CORPORATE LAW**

Unit I	Company: Meaning, Definition & Characteristics; Classifications of companies; Formation of Company; Case Study – Saloman V/s Saloman & Company
Unit II	Memorandum of Association : Meaning & Importance, Contents, Procedure of alteration; Articles of Association : Meaning & Importance, Contents, Procedure of alteration; Doctrine of Indoor Management ; Doctrine of Constructive Notice
Unit III	Prospectus – Definition and Features, Contents Misstatement or untrue statement in prospectus – Consequence and Remedies, Statement in lieu of prospectus Director – Position, Appointment & Removal; Power, Duties & Liabilities of Directors.
Unit IV	Share & Share Capital – Meaning & Classification, Allotment of Shares, Transfer, Transmission and Nomination of Shares, Share Holders & Members. Borrowing Powers – Meaning, Provisions regarding right of borrowings, consequences of Ultra vires borrowings, Debentures - Meaning, Features, Types; Difference between shares & Debentures
Unit V	Company Meetings – Provisions regarding, notice, Agenda, Quorum, Voting, Resolution & Minutes of Different types of Meetings Winding Up of Company – Meaning, types & Procedure

SUGGESTED READINGS:

1. Company Law – Shukla S.M.
2. Company Law – Nolakha R.L.
3. Company Law – Chawla & Garg
4. Company Law – Kapoor N.D.

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[B.com III sem (hons.)]
Value Added Programme

[Max.Marks: 50]

1. Industrial Visit

[25]

The Industrial visit is intended to expose the students to the real universe where they would see themselves in the near future. The exposure gives an opportunity to students to capture first hand witness the start-to-end processes in an industrial unit as well interact with the managers spearheading the processes, which presents the students with opportunities to plan, organize and engage in active learning experiences both inside and outside the classroom.

Specific objectives for the students

- To understand the process
- To experience chemistry at work
- To become aware of the role of different people in an organization
- To become aware of career opportunities
- To recognize the need for health and safety in the workplace
- To focus students on specific aspects of their studies

2. Report writing :

[25]

The Objective behind Report Writing is to analyze and improve the writing skills of students and to present themselves in a well defined format.

The report writing regarding the Industrial visit is to be submitted by the students contains the following contents:

- a. Executive summary.
- b. Introduction of the Company.
- c. Visit objectives.
- d. Observed key features of the company.
- e. Conclusion and Recommendation.

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A.R. Reem

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