

B.Com. (Hons.): Semester – IV
Paper code- 342: CORPORATE ACCOUNTING

Duration: 3 hrs.

Marks 100 (External 80: Internal 20)

Lectures:65

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. Accounting for Share Capital & Debentures

20 Lectures

Issue, forfeiture and re-issue of forfeited shares – concept & process of book building .Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit 2. Final Accounts

6 Lectures

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

Unit 3. Valuation of Goodwill and Valuation of Shares 8 Lectures Concepts and calculation – simple problem only.

Unit 4. Amalgamation of Companies

17 Lectures

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

Unit 5. Accounts of Holding Companies /Parents Companies

14 Lectures

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

B.Com. (Hons.): Semester IV
Paper code- 343: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures:65

Objective: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

Unit I: Word Processing

7 Lectures

Introduction to word processing, word processing concepts, use of templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings). Mail merge Including linking with access database, Tables: Formatting the table, Inserting filling and formatting a table. Creating Documents in the areas: Mail merge including linking with access Database, Handling tables, inserting pictures and videos.

Unit II: Preparing Presentation

6 Lectures

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; Transition; Animation; and slideshow.

Unit III: Spreadsheet and its Business Application

16 Lectures

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet. Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.

Unit IV: Creating spreadsheet in the following areas:

16 Lectures

- Loan & Lease statement
- Ratio Analysis
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical Representation of data
- Frequency Distribution and its statistical parameters ➤ Correlation and Regression

Unit V: Database Management System

20 Lectures

Creating Data tables, editing a Database using Forms, Performing Queries, Generating Reports. Creating DBMS in the areas of Accounting, Employees, Supplies and Customer

B. Com (Hons.): Semester IV
Paper code- 345: ENTREPRENEURSHIP

Duration: 3 hrs.

Marks 50 (External:40, Internal:10)

Lectures: 30

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Contents:

Unit 1:

6 lectures

Meaning, Elements, determinants and importance of entrepreneurship.

Unit 2:

6 lectures

Entrepreneurship and Micro, small and medium enterprises. Concept of business groups and role of business houses and family business in India.

Unit 3:

6 Lectures

Public and Private system of stimulation, support and sustainability of entrepreneurship, Requirement, availability and access to Finance, Marketing assistance, technology, and industrial accommodation.

Unit 4:

6 Lectures

Sources of business ideas and tests of feasibility, significance of writing the business plan/ project proposal. Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit 5:

6 lectures

Mobilizing resources for start-up. Accommodation and utilities, Preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problems.