

## **B.Com. – Semester- II**

### **Paper I : Company Accounts**

**Unit I :** Meaning and kinds of shares. Issue, forfeiture and re-issue of forfeited shares. Redemption of Preference shares, Bonus shares. Meaning and kinds of Debentures – their issue and redemption.

**Unit II :** Concept of amalgamation and absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor of Company; Accounting in the Books of Transferee Company.

**Unit III :** Concept of Reconstruction; Need of Reconstruction; Types of Reconstruction- Internal Reconstruction and External reconstruction; Alteration in Share capital; Reduction in share capital; Scheme of Accounting for Internal Reconstruction.

**Unit IV :** Concept of Winding up of Companies; Preparation of Statement of Affairs and Deficiency Account; Preparation of Liquidator's Final Statement of Account.

### **Paper II : Business Laws**

**Unit –I :** The Contract Act, 1872. Meaning, characteristics and kinds, essentials of valid contract : offer and acceptance, consideration, contractual capacity, free consent, legality of objects – void agreements.

**Unit –II :** Contract of Indemnity and Guarantee; Contract of Bailment and Pledge; Discharge of contract – modes, breach, remedies; quasi contract.

**Unit –III :** Contract of Agency, Sales of Goods Act, 1930 - Contract of Sale, meaning, difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non agreement, Performance of contract of sale, Unpaid seller.

**Unit –IV :** The Negotiable Instrument Act, 1881 – Definition, features, types of negotiable instruments, promissory note, bill of exchange, cheque, Endorsement and its types, Holder and Holder in due course. Consumer Protection Act, 1986 : Objectives and its salient provisions.

### **PAPER – III : Micro Economics- Exchange and Distribution**

**Unit – I :** Market;- Concept, Classification of Market. Supply: Meaning and Change in Supply. Factors Affecting the Supply; Supply Elasticity. Perfect Competition;- Firm and Industry, Assumptions, Equilibrium and Price Determination. Practical Problems.

**Unit – II :** Monopoly;-Assumptions, Equilibrium and Price Determination, Price Discrimination, Degree of Monopoly Power and its Regulation.

**Unit – III :** Monopolistic Competition; - Assumptions/Characteristics, Product Differentiation, Selling Cost. Equilibrium and Price Determination. Oligopoly market; Concept and Characteristics, Practical Problems.

**Unit – IV :** Factor Pricing: **Rent**- Ricardian Theory, Modern Theory, Quasi Rent. **Wages**- Subsistence

Theory of Wages, Wage Fund Theory, Residual Claimant Theory and Marginal Productivity Theory. **Interest**- Classical Theory of Interest, Loanable Funds Theory, Liquidity Preference Theory. Concept of Liquidity Trap. **Profit**- Accounting and Economic Profit. Dynamic

Theory of Profit. Risk-bearing Theory, Uncertainty Bearing Theory and Innovation Theory. Functions of Profit.

## **PAPER – IV : BANKING OPERATIONS**

### **Unit- I**

Banking System in India, Monetary Policy: Concepts & Objectives, Basic concepts of Regulatory Environment for commercial bank in India and their provisions : RBI Act- Chapter I,II,III ; Banking Regulation Act- General Provisions, Management Control, Loan & Advances; Deposit and Insurance Act- Objectives, SARFAESI Act- Methods of recovery of NPA's and Money Laundering- Procedure, Laws and Guidelines for anti-money laundering.

### **Unit- II**

Operational Aspect of commercial banks in India, Relationship between Banker and customers, Types of customer account, Cheque & its types, Endorsement, Dishonour, Rights and liabilities of Paying and collecting Banker, Time Value of money – calculation of interest on loan & deposits, EMIs.

### **Unit- III**

Negotiable Instruments, Bills of Exchange and Promissory notes, Rights and liabilities of parties, Bills discounting and purchasing, Ancillary Services of the Bankers. E-Banking.

### **Unit-IV**

Employment of funds by Commercial Banks, Types of securities, mode of creating charge, Bank guarantees, Basel norms, Financial sector reforms in India.

## **PAPER – V : HUMAN BEHAVIOUR AT WORK**

**Unit I:** Meaning and development of Organizational Behaviour, Need for Organizational Behaviour, Organizational Behaviour Model.

**Unit II:** Perception: Meaning, Significance of Perception for understanding Human Behaviour, Perception Process and Factors Influencing Perception; Personality: Concept, Factors influencing Personality, Theories of Personality

**Unit III:** Learning: Concept, Process, Learning Theory and OB, OB Modification, **Motivation:** Motivation and Goal Directed Nature of Human Behaviour, Process, Theories of Motivation: Maslow's need hierarchy, Herzberg's two factor theory, Theory X, Y and Z, Conflict Management.

**Unit IV:** Group Dynamics: Meaning Functions, Types, Reasons for joining Group, Stages of Group Development, Characteristics, Advantages and Disadvantages of Informal Groups, Group Norms, Group Cohesiveness, Leadership: Meaning, style, approaches of leadership (Trait and Behaviour approach).

## **PAPER – VI : CONCEPTS IN VALUATION**

**Unit -I:** Calculation of Simple Interest, Compound Interest, Present value and future values.

**Unit – II:** Annuity: ordinary annuity, annuity due, future value of annuity, determining present value and future value of annuity, Compounding frequency, present value of perpetuities, present value of uneven cash flow streams, present value of deferred annuities, Net present value.

**Unit-III:** The characteristics of fixed-income (debt and preferred stock), interpreting financial market data, including stock and bond price quotations, capitalization of cash flows from the

asset and the risk free rate. The value of a bond with a finite maturity date, the yield to maturity of a bond, the value of a perpetual bond / perpetuity, Preferred stocks.

**Unit-IV:** The characteristics of variable income (common stock) securities – Stockholder rights, Features, Advantages and disadvantages, Methods of selling securities in the primary capital markets – public, cash offering, Direct placement, Rights offering to shareholders. The general dividend valuation model, constant growth dividend valuation model, Zero growth dividend valuation, non-constant growth dividend valuation model.

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