

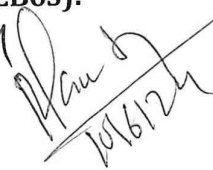





FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		Semester-III	Session : 2024-25
1	Course Code	COGE-07	
2	Course Title	Corporate Accounting	
3	Course Type	Generic Elective Course (COGE)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> Utilize conceptual knowledge of corporate accounting system and learn the techniques of preparing the financial statements of companies within the frame work of Indian AS Understand the process for issue & redemption of shares & debentures. Analyze the financial statement of Joint stock company Ltd.. Interpret the procedure involved in Amalgamation and absorption of companies. Apply the process of Valuation of Goodwill and Shares. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART : B Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. Per Period)-60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Shares & Debentures: Issue, forfeiture and reissue of shares, Issue of bonus share, under writing of share, redemption of preference shares, Issue and redemption of debentures.		15.
II	Financial Statements and Final Accounts of Companies, Liquidation of company.		15
III	Accounting for Amalgamation Internal reconstruction of companies.		15
IV	. Valuation of Goodwill and Shares Consolidated Balance Sheet of holding companies with one subsidiary only		15
Key Words	Share & Debenture, Final Accounts of Companies. Liquidation of Company, Amalgamation & Reconstruction of Companies, Valuation of Goodwill & Share, Consolidated Balance Sheet of Holding Company.		

Signature of Convener & Members (CBOS):

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PART C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr. S. M. Shukla & Dr. K.L. Gupta, Sahitya Bhavan Publications Agra, (Hindi & English Medium)
2. Dr. Mangal Mehta and Agrawal published Indore,
3. Dr. Karim & Khanuja, SBPD, Publications, Agra, (Hindi & English Medium)
4. Gupta R. L., Radhaswamy M; Company Accounts; Sultan Chand and Sons, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.

Note: Learners are advised to use latest edition of text books.

Reference Books:-

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand.
8. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

On line Resources : * e-Resources/e-books and e-learning portals:

<https://www.geektonight.com/corporate-accounting-notes/>

<https://commercemates.com/corporate-accounting/>

<https://academy.tax4wealth.com/blog/corporate-accounting>

<https://www.youtube.com/watch?v=p0rxpzkSDLU>

<https://ugcmoocs.inflibnet.ac.in/index.php/courses/view ug/19>

PART : D :- Assessment and Evaluation :

Suggested Continuous Evaluation Methods: Maximum Marks

100 Marks

Continuous Internal Assessment (CIA) :

30 Marks

End Semester Exam. (ESE) :

70 Marks

Continuous Internal
Assessment : (CIA)
(By Course Teacher)

Internal Test/Quiz : 20 & 20
Assignment/ Seminar: 10
Total Marks: 30

Highest marks out of the Two
Test/Quiz+obtained marks in
Assignment shall be considered
against 30 Marks

End Semester
Exam.(ESE):

Two Section :- A & B

Section A : Q.1-Objective -10x1=10 Marks; Q.2-Short answer type-5x4=20Marks

Section B : Descriptive answer type qts. 1out of 2 from each unit-4x10=40 Marks

Name and Signature of Convener & Members of (CBoS) :



FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		Semester- III	Session : 2024-25
1	Course Code	COGE-08	
2	Course Title	Company Law	
3	Course Type	Generic Elective Course (COGE)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> Understand and evaluate the legal framework of company environment in India and gain elementary knowledge of Indian Company Law. Outlines company's objective, boundaries of operation and other essential details. Understand the role of Company Secretary which helps students in building their career. Elaborate different clauses of Company Law which a business manager must know for better decision making and also understand the process of Winding up of the companies. Develop ability of legal analysis by reasoning and problem-solving skills to arrive at solutions to legal problems. 	
6	Credit Value	4 Credits	Credit = 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART -B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction ; Promotion and Incorporation of Companies: Introduction: Definition of Company, Characteristics and Limitations. Lifting of the Corporate Veil, Kinds of Company. Social Responsibility of company. Promotion and Incorporation of a Company Preliminary Contracts: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Indoor Management and its exceptions.		15
II	Capital Management and Membership: Prospectus, Issue of Share Capital, Transfer and Transmission of shares. Borrowing powers, mortgages and charges, debentures. Membership in company.		15
III	Corporate Personalities:- Directors - Meaning, Appointment, Remuneration and duties. Managing Director, Women Director, and whole time director. Company Secretary-Appointment, Legal position and qualifications, Rights, Duties and liabilities, Professional misconduct.		15
IV	Company Meetings and Winding up of company: Company meetings - kinds, Notice, quorum, agenda, voting rights, proxy, resolutions, minutes. Role of Company Secretary in company meetings-Drafting of notice, agenda, minutes and resolutions. Winding up of companies, Modes of winding up. Liquidator - appointment, duties and rights, remuneration.		15

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Key Words	Promotion, Incorporation, Issue of Capital, Prospectus, Corporate Personalities, Company Meeting, Company Secretary.
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Signature of Convener & Members (CBoS):

PART-C: Learning Resources		
Text Books, Reference Books and Others		
Text Books Recommended:- 1. Dr. S.M. Shukla, & Dr. I.M. Shaya, Sahitya Bhawan Publications, Agra, (Hindi Medium) 2. Dr. S.M. Shukla, & Dr. K. Jain, Sahitya Bhawan Publications Agra, (English Medium) 3. Dr. G. K. Varshney, Sahitya Bhawan Publication, Agra (English Medium) 4. Prof. Agrawal & Kothari, SBPD, Publications, Agra (Hindi Medium) 5. Dr. O.P. Gupta, SBPD, Publications, Agra (Hindi & English Medium)		
Reference Books: 1. Singh Avatar; Company Law; Eastern Book Company Lucknow, Note: Learners are advised to use latest edition of text books.		
On line Resources : * e-Resources/e-books and e-learning portals: https://onlinecourses.swayam2.ac.in/cec20_hs23/preview https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html https://www.nls.ac.in/course/corporate-law/ https://www.claonline.in/icsi/ https://www.youtube.com/c/CorporateLawLectures		
PART-D : Assessment and Evaluation :		
Suggested Continuous Evaluation Methods: Maximum Marks		100 Marks
Continuous Internal Assessment (CIA) :		30 Marks
End Semester Exam. (ESE) :		70 Marks
Continuous Internal Assessment : (CIA) (By Course Teacher)	Internal Test/Quiz (2): 20 & 20 Assignment/Seminar: 10 Total Marks: 30	Highest marks out of the Two Test/Quiz+ obtained marks in best two and Assignment shall be considered against 30 Marks
End Semester Exam. (ESE):	Two Section :- A & B Section A: Q.1-Objective -10x1=10 Marks; Q.2-Short answer type-5x4=20 Marks Section B : Descriptive answer type qts., 1 out 2 from each unit-4x10=40 Marks	


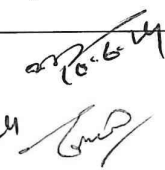
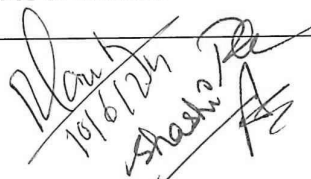

Name and Signature of Convener & Members of (CBoS) :

Convener: 10/06/24
 Member 1: 10/06/24
 Member 2: 10/06/24
 Member 3: 10/06/24
 Member 4: 10/06/24
 Member 5: 10/06/24

FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		Semester- III	Session : 2024-25
1	Course Code	COGE-09	
2	Course Title	Principles of Management	
3	Course Type	Generic Elective Course (COGE)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> Understand the concept of Principle of management along with the basic principles and norms. Understand the terminologies associated with the field of business management and control along with their relevance. Identify the appropriate method and technique of Principle of Management for solving different problems. Apply basic business Management principles to solve business and industry related problems. Understand the concept of Planning, Organizing, Direction, Motivation and Control etc. 	
6	Credit Value	4 Credits	Credit = 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART- B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. Per Period)-60 Period (60Hours)			
Unit	Topics (Course Contents)		No. of Hrs
I	Management Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Role (Mintzberg); An Overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.		15
II	Planning: Concept, Characteristics, Process, Importance and Type, Criteria of effective planning. Decision Making: Concept, Process, Types and Importance Management by Objective(MBO) Organization: Concept, Nature, Process and Significance, Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation, Organizational Structure- Forms.		15
III	Direction: Meaning Characteristics, Concept and Techniques, Principle,Importance, Coordination: Meaning,Nature,Characteristics, Principle, Importance, advantages and Limitation. Communication: Nature, Process, Importance, Types, Networks and Barriers, Effective Communication, Feed-back, Staffing: Concept of Staffing- Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal		15
IV	Motivation- Concept, Types, Importance, Theories- Maslow. Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives, Leadership: Meaning, Concept, Functions and Leadership Styles, Types, Qualities, Barrier, Likert's Four System of Leadership, Theories Importance with case study. Control: Meaning, Characteristics Importance and Process, Effective Control System, Techniques of Control.		15

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Key Words	Management, Planning, Decision Making. Organization, Direction, Coordination, Communication, Staffing, Motivation, Leadership, Control.
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Signature of Convener & Members (CBoS):

PART- C: Learning Resources		
Text Books, Reference Books and Others		
Text Books Recommended:- 1.Dr. S.C. Saxena Sahitya Bhawan Publications,Agra(English Medium) 2.Dr.R.C.Gupta,Sahitya Bhawan Publications,Agra (Hindi Medium) 3.Prof. R.C.Agrawal, SBPD, Publications, Agra. (Hindi Medium) 4.Dr. Mishra & Gupta,SBPD,Publications,Agra (English Medium) 5.Yadav, Pankaj, Neel Kamal Prakashan, Delhi. 6.Jagdish Prakash, Kitab Mahal Publishers.		
Reference Books: 1.Weihrich and Koontz - Tata McGraw Hill, New Delhi. 2.Stephen P. Robbins, Management, Pearson 3.Koontz and O'Donnell, Management, McGraw Hill. 4.L M Prasad, Principles of management, Sultan Chand and Sons 5.V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25 6.T. Ramaswamy : Principles of Management, HPH Note: Learners are advised to use latest edition of text books.		
On line Resources : * e-Resources/e-books and e-learning portals: https://www.youtube.com/watch?v=6job0Jy96jM https://onlinecourses.swayam2.ac.in/nou21_cm01/preview https://open.umn.edu/opentextbooks/textbooks/50 https://openstax.org/books/principles-marketing/pages/1-unit-introduction		
PART -D : Assessment and Evaluation :		
Suggested Continuous Evaluation Methods: Maximum Marks		100 Marks
Continuous Internal Assessment (CIA) :		30 Marks
End Semester Exam. (ESE) :		70 Marks
Continuous Internal Assessment : (CIA) (By Course Teacher)	Internal Test/Quiz(2) : 20 & 20 Assignment/Seminar: 10 Total Marks: 30	Better marks out of the two Test/Quiz +obtained marks in Assignment shall be considered against 30 Marks
End Semester Exam. (ESE):	Two Section :- A & B Section A : Q.1-Objective -10x1=10Marks;Q.2-Short answer type-5x4=20 Section B : Descriptive answer type qts. 1 out 2 from each unit-4x10=40Marks	

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