Scheme of Examination and Courses of Reading for B.Com. (Hons.)

SEMESTER-II (2020)

SCHOOL OF OPEN LEARNING
University of Delhi

Syllabus Applicable for the students seeking admission to B.Com. (Hons.) Course in 2019-2020
<table>
<thead>
<tr>
<th>CORE COURSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper-3: Corporate Accounting</td>
</tr>
<tr>
<td>Paper-4: Corporate Laws</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>MIL Communication</td>
</tr>
<tr>
<td>(Any one out of following)</td>
</tr>
<tr>
<td>English A/B/C</td>
</tr>
<tr>
<td>Hindi</td>
</tr>
<tr>
<td>Tamil A/B/C</td>
</tr>
<tr>
<td>Urdu A/B/C</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GENERIC ELECTIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductory Macroeconomics</td>
</tr>
</tbody>
</table>
Course Objective
To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

Course Learning Outcomes
After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures
CO2: prepare financial statements of a company
CO3: develop an understanding of cash flow statements
CO4: understand the accounting for amalgamation and liquidation of companies
CO5: prepare consolidated balance sheet for Holding company

Course Contents
UNIT 1: Accounting for Share Capital and Debentures

Relevant AS and IND-AS as applicable.

UNIT 2: Financial Statements of a Company
Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)

Relevant AS and IND-AS as applicable
UNIT 3: Cash Flow Statements
Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

Relevant AS and IND-AS as applicable

UNIT 4: Amalgamation, Reconstruction and Liquidation of Companies
Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account

Relevant AS and IND-AS as applicable

UNIT 5: Accounts of Holding Companies/ Parent Companies
Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and IND-AS as applicable

References
- Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
- Kumar, Alok. Corporate Accounting. KitabMahal
- Sah, Raj Kumar, Concept Building Approach to Corporate Accounting. Cengage
- Sehgal Ashok & Sehgal Deepak. Corporate Accounting
- Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

Note: Latest edition of readings may be used

Keywords
Shares, Financial Statements, Cash Flow, Amalgamation, Liquidation, Purchase Consideration, Holding Company
Paper-4 : Corporate Laws

Duration : 3Hrs.  Marks : 100  Credits : 6

Course Objective
To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Learning Outcomes
After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

CO2: follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

Course Contents

Unit I: Introduction
Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

Unit II: Documents and shares
Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.
Unit III: Management and Meetings
Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder’s director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

Unit IV: Dividends, Audit and Winding up
Provisions relating to payment of Dividend, Company Audit-auditor’s qualification and disqualifications, Auditor’s appointment, Rotation of auditors, Auditor’s removal, Auditors’ report and Auditor’s powers.
Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Unit V: The Depositories Act 1996
Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

References

Additional Resources

Keywords
Course Objectives
Effective communication is an essential skill for success in any sphere of activity, from leadership responsibilities, teamwork, interviews, presentations, and inter-personal relations. This is a skill that needs to be taught in a systematic manner so that students imbibe the fundamentals of communication. The art of persuasive speaking and writing depends crucially on clarity of thought and contextual understanding expressed through appropriate vocabulary.

The ability to think critically is crucial for a good communicator and involves an understanding of the communicative process. Therefore, we need to study every stage of this process systematically in order to be much more effective at communicating successfully – in interviews, public speaking, letter writing, report writing, presentations, and inter-personal debates and conversations.

Learning Outcomes
- Students will master the art of persuasive speech and writing.
- Students will master the art of listening, reading, and analyzing. Students will spend the bulk of their time in class in practical exercises of reading and writing.
- Students will develop critical thinking skills.
- They will be introduced to established principles of academic reading and writing.

Facilitating the Achievement of Course Learning Outcomes

<table>
<thead>
<tr>
<th>Unit No.</th>
<th>Course Learning Outcomes</th>
<th>Teaching and Learning Activity</th>
<th>Assessment Tasks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Understanding concepts</td>
<td>Interactive discussions in small groups in Tutorial classes</td>
<td>Reading material together in small groups initiating discussion topics participation in discussions</td>
</tr>
<tr>
<td>2.</td>
<td>Expressing concepts through writing</td>
<td>How to think critically and write with clarity</td>
<td>Writing essay length assignments</td>
</tr>
<tr>
<td>3.</td>
<td>Demonstrating conceptual and textual understanding in tests and exams</td>
<td>Discussing exam questions and answering techniques</td>
<td>Class tests</td>
</tr>
</tbody>
</table>
Course Content

Unit 1
Introduction
Theory of communication, types and modes of communication (Introductions to all five sections)

Unit 2
Language of Communication
Verbal and non-verbal, spoken and written
Personal communication
Social communication
Business communication
Barriers and Strategies
Intra-personal Communication
Inter-personal Communication
Group communication

Unit 3
Speaking Skills
Monologue
Dialogue
Group Discussion
Effective Communication
Mis-Communication
Interview
Public Speech

Unit 4
Reading and Understanding
Close Reading
Comprehension
Summary
Paraphrasing
Analysis
Interpretation
Translation from Indian languages to English and vice versa
Literary/Knowledge, Texts

**Unit 5**
Writing Skills
Documenting
Report writing
Making notes
Letter writing

**Keywords**
Critical reading
Comprehension
Summary
Paraphrase
Translation
Context
Argumentation
Perspective
Reception
Audience
Evaluation
Synthesis
Verbal communication
Non-verbal communication
Personal communication
Social communication
Barriers to communication
Intra-personal communication
Inter-personal communication
Group discussion
Miscommunication
Public speech
Literary knowledge
Writing skills
Documentation
Report writing
Note taking
Letter writing
हिंदी भाषा और संप्रेषण (BCOMHAECC01) (AECC)

- भाषिक सम्प्रेषण के स्वरूप एवं सिद्धांतों से विद्वानों का परिचय
- विभिन्न माध्यमों की जानकारी
- प्रभावी सम्प्रेषण का महत्व
- रोजगार सम्बन्धी क्षेत्रों के लिए तैयार करना

इस पादर्थक्रम को पढ़ने पढ़ने की दिशा में निम्नलिखित परिणाम सामने आएगा।
1. स्नातक स्तर के छात्रों को भाषाओं संप्रेषण की समझ और संभाषण से संबंधित अनेकों पहलुओं से अवगत करवाया जाएगा।
2. भाषाओं संप्रेषण और संभाषण के अनेकों आयामों, उसके महत्व, प्रयोग, संस्कृति, शैली, भाषिक व्यवस्था की समझ विकसित हो सकेगी।
3. भाषा के शुद्ध उच्चारण, सामान्य लेखन, रचनात्मक लेखन तथा तकनीकी शब्दों से अवगत हो सकेंगे।
4. व्याकरणिक रूपों की चर्चा करने के साथ-साथ भाषा के व्यवहारिक रूप को भी समझ सकेंगे।
5. भाषा की समृद्धि के लिए वातावरण, भाषा, पुस्तक-समीक्षा, फिल्म-समीक्षा का भी अध्ययन कर सकेंगे।

इस पादर्थक्रम को प्रस्तुत कर आशा करते हैं कि स्नातक स्तर के विद्वानों भाषाएं दक्षता के हर पहलु से परिचित हो सकेंगे। हिंदी को समझने, उसके शुद्ध रूप, तकनीकी रूप और ज्ञानवृद्धि के साथ भाषा में दक्षता प्राप्त कर सकेंगे।

इकाई-1 - भाषिक संप्रेषण : स्वरूप और प्रक्रिया
1. सम्प्रेषण की अवधारणा
2. सम्प्रेषण की प्रक्रिया
3. सम्प्रेषण के विभिन्न मॉडल
4. अभाषिक संप्रेषण

इकाई-2
1. भाषाओं का महत्व
2. भाषाओं के आयाम-श्रवण, वाचन, पढ़न, लेखन
3. भाषातील दक्षता के कारक तत्तव-भाषात्मक संबंधन की समझ, भाषा व्यवहार, भाषात्मक प्रयोग, शैली
4. भाषात्मक संस्कृति (आयु, लिंग, शिक्षा, वर्ग)

इकाई-3 व्यावसायिक सम्प्रेषण एवं प्रेजेंटेशन
1. व्यावसायिक सम्प्रेषण का महत्त्व
2. व्यावसायिक सम्प्रेषण की विशेषता
3. प्रेजेंटेशन अथवा प्रस्तुति
4. व्यावसायिक भाषा एवं सम्प्रेषण में तकनीक का महत्त्व (ई-मेल, टेक्स्ट मैसेज, विडियो कॉन्फ्रेंसिंग, सोशल नेटवर्किंग, ई-कम्युनिकेशन)

इकाई-4 व्यावसायिक लेखन: विविध रूप
1. व्यावसायिक पत्र लेखन
2. रिपोर्ट लेखन, जापन
3. नोटिस, मिन्टस, एंडेडा
4. नौकरी के लिए पत्र लेखन, स्वरूप का निर्माण

References
• हिंदी का सामाजिक संदर्भ : रवीन्द्रनाथ श्रीवास्तव
• संप्रेषण-परक व्यावस्था : सिद्धार्थ और स्वरूप-सुरेश कुमार
• प्रयोग और प्रयोग- वी.आर. जगनाथ
• भारतीय भाषा चित्रित की पीठिका-विद्वानविवास मिश्र
• कुछ पूर्वग्रह-अभासक चाहपेटी
• भाषातील अस्तित्व अर्थवित्तीय व्यक्तित्व श्रीवास्तव

Additional Resources
• रचना का सरोकार-विश्बनाथ प्रसाद तिवारी
• संप्रेषण: चित्रित और दक्षता- डॉ. मंजू मुखुल
Course objectives:
The course is designed to bring to the students the joy of learning Tamil language with utmost ease and productivity. The carefully selected lessons lead them step by step, giving such information only as is positively required, at the stage at which they have arrived. It presents English speaking students with a few lessons in which they may commence Tamil, and gradually acquire a thorough knowledge of the colloquial dialect, and afterwards an introductory knowledge of the grammatical dialect. The aim of the course is to enable the students to improve their communication skills in various practical day-to-day life situations and in their interactions with others.

Course learning outcomes:
The course will highlight the theories of communication, types of communication and language of communication so that they can avoid distortion in their communications and express clearly what they intend to convey.

Units of the Course:

1. Theory of Communication:
   Sender/Receiver and modes of Communication

2. Types of Communication:

3. Language Communication:
   - Personal, Social and Business letters
   - Interview
   - Public Speech

4. Modes of Communication:
   - Dialogue
   - Group Discussion

5. Reading and Understanding:
   - Comprehension
   - Summary/Paraphrasing
   - Translation (English to Tamil and vice versa)
References:

Compulsory Readings:


Additional Resources:


Keywords: *Language Communication- Group Discussion –Comprehension- communication skills*

Note:

- For Students who have studied Tamil in Class VIII or above
- For Students who have not studied Tamil in any level/ Non-Tamil Students
Course Objective(2-3)

- This is an ability enhancement course in which some prominent writer's writings based on emotional relation and sacrifices.
- Giving education of brotherhood, information of life of farmer and tragedy of partition of India.

Course Learning Outcomes

This is an ability enhancement course in which some prominent writer's writings based on emotional relation and sacrifices. Also Giving education of brotherhood, information of life of farmer and tragedy of partition of India.

Unit 1

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>میثم نفس</td>
</tr>
<tr>
<td>2</td>
<td>لغت ہزاع</td>
</tr>
<tr>
<td>3</td>
<td>ماہر نجاشی</td>
</tr>
<tr>
<td>4</td>
<td>کودک ٹیکس</td>
</tr>
<tr>
<td>5</td>
<td>سیر کلی کے گوکے</td>
</tr>
</tbody>
</table>

Unit 2

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>علی قربان</td>
</tr>
<tr>
<td>2</td>
<td>لسان خولیا</td>
</tr>
<tr>
<td>3</td>
<td>میثم نفس</td>
</tr>
</tbody>
</table>

13
Unit 3

منطومات
(نظر (سربان) نام)

1. 3 2
2. مراجع كم نسيجت (ربا شاکر نسب)
3. تحقق في المان (مولا الطف حسن حال)

Unit 4

قواعد

تشبيه، استعاره، صنعت تضاد، صنعت نظم، صنعت حسن نظم، صنعت مراتع الظكر، صنعت تجنس، صنعت لف ونشر

References

1. تصامیم کتاب

Keywords

Urdu Khutoot Nigari, Urdu Afsaney
Course Objective(2-3)

- This Ability Enhancement course prepared for those students who have studied Urdu upto class 10th.
- This course will provide a perspective about reality of life and world.

Course Learning Outcomes

This Ability Enhancement course prepared for those students who have studied Urdu upto class 10th and also this course will provide a perspective about reality of life and world.

Unit 1

خصص نظر:

1. سویٹر جو کل آئکھر میں کھیلنے پر میسر
2. گوندال باپ
3. ہالنگی رجوں سکھ بیدی

Unit 2

سعودت حسن مطلق

4. نیا قانون
5. قدر قرن قینجینگ

Unit 3

خصوص نظر
Unit 4

References

Keywords

Fani, Hasrat, Majrooh Sultanpuri
Course Objective (2-3)

- This ability enhancement course prepared for those students who have studied Urdu Upto class VIII.
- Both units of this course lesson giving text.

Course Learning Outcomes

This ability enhancement course prepared for those students who have studied Urdu Upto class VIII and also both units of this course lesson giving text.

Unit 1

<table>
<thead>
<tr>
<th>حصة نظر</th>
<th>نظر</th>
<th>عزائیات</th>
</tr>
</thead>
<tbody>
<tr>
<td>کابل</td>
<td>1</td>
<td>حصر موبینی</td>
</tr>
<tr>
<td>شورت</td>
<td>2</td>
<td>جگر مرتادی</td>
</tr>
<tr>
<td>جعفر</td>
<td>3</td>
<td>فراق کورکوری</td>
</tr>
</tbody>
</table>

Unit 2
Unit 3

منظومات

کویر ۴، ابادی

ماهرباوان سبز، سرور

نیا شوال، مصافیل

Unit 4

قواعد

حرف کی تعریف اور اس کی قسم، اسم کی تعریف اور اس کی قسم، فعل کی تعریف اور اس کی قسم، صفت اور اس کی قسم

References

نصایب کتاب

نیا درسی کتاب، کتابی دنیا، نیا نیا

Keywords

Urdu Afsana, Nazm aur Ghazal
Generic Elective

Introductory Macroeconomics

Course Objective
This course aims to introduce the students to the basic concepts of Macroeconomics. Macroeconomics deals with the aggregate economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment, money, inflation, and the balance of payments. It also introduces students to simple analytical frameworks (e.g., the IS-LM model) for determination of equilibrium output.

Course Learning Outcomes
This course will allow students to understand the basic functioning of the macroeconomy.

Unit 1
Introduction to macroeconomics and national income accounting Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts

Unit 2
Money Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy

Unit 3
Inflation Inflation and its social costs; hyperinflation

Unit 4
The closed economy in the short run Classical and Keynesian systems; simple Keynesian model of income determination; IS-LM model; fiscal and monetary multipliers
References


Keywords
GDP, BOP, money, inflation, classical model, Keynesian model