

**P.G. Department of Commerce & Business Management
KOLHAN UNIVERSITY, CHAIBASA**



**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-IV
(Session 2022-2026)**

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MJ-6	Corporate Accounting	4 (Th)	25	75		100
MJ-7	Entrepreneurship Development	4 (Th)	25	75		100
MJ-8	Business Mathematics	4 (Th)	25	75		100
MN-2B	Stock Market Operations	3 (Th) + 1 (P)	15 (Th)	60 (Th)	25 (P)	100

**B.Com. Sem-IV
MJ-6/ Major Paper-6**

CORPORATE ACCOUNTING

Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;

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Course Content**Unit 1: Accounting for Share Capital & Debentures****15 Lectures**

Types of shares; Issue and Pro-rata allotment of shares; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)

Unit 2: Preparation of Financial Statements of Companies including one Person Company**10 Lectures**

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013;

Preparation of Statement of Profit and Loss, and Balance Sheet (of corporate entities manually and using appropriate software).

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

Unit 3: Internal Reconstruction and Profit or Loss Prior to Incorporation**13 Lectures**

Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.


Unit 4: Amalgamation of Companies**14 Lectures**

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

Unit 5: Corporate Financial Reporting**08 Lectures**

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors.


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Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of Business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.

Suggested Readings:

1. Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21st Century*. New Jersey: John Wiley & Sons.
2. Dam, B. B. & Gautam, H. C. (2019). *Corporate Accounting*. Gayatri Publications, Guwahati
3. Goyal, B. K. (2019). *Corporate Accounting*. New Delhi: Taxmann Publication.
4. Goyal, V. K., & Goyal, R. (2012). *Corporate Accounting*. New Delhi: PHI Learning.
5. Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers.
6. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Mayur Paperbacks.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. New Delhi: Vikas Publishing House.
8. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
9. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-II*. New Delhi: S. Chand Publishing.
10. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication.
11. Tulsian, P. C., & Tulsian, B. (2016). *Corporate Accounting*. S. New Delhi: Chand Publishing.

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

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B.Com. Sem-IV
MJ-7/ Major Paper-7

ENTREPRENEURSHIP DEVELOPMENT

Objective: The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes: After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan.

Course Content

Unit 1: Introduction

13 Lectures

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work;

Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship in India

15 Lectures

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations;

Conflict in family business and its resolution.

Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem

15 Lectures

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.

Role of government, Institutions, industries/entrepreneur's associations and self-help groups.

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Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility**17 Lectures**

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal.

Designing business processes, location, layout, operation, planning & control.

Preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Suggested Readings:

1. Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India*. Journal of Entrepreneurship & Innovation.

B.Com. Sem-IV**MJ-8/ Major Paper-8****Business Mathematics and Business Statistics**

Objective: The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

Learning Outcomes:

After completing the course, the student shall be able to:

1. Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems;
2. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
3. Explain the relationship between two variables through correlation and regression;
4. Explain the construction and application of index numbers to real life situations;
5. Analyse the trends and tendencies over a period of time through time series analysis.

Part A: Business Mathematics**Unit 1: Introduction****17 Lectures**

(a) Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order.

(b) Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function.

(c) Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

Part B: Business Statistics**Unit 2: Univariate Analysis****15 Lectures**

(a) **Measures of Central Tendency:** Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

(b) **Measures of Dispersion:** absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance.

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Unit 3: Bi-variate Analysis**12 Lectures**

(a) Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

(b) Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

Unit 4: Index Numbers**8 Lectures**

Meaning and uses; Construction of index numbers: Aggregative and average of relatives – simple and weighted.

Unit 5: Time Series**8 Lectures**

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

Practical Exercises:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

Suggested Readings:

Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar Tech Press.

Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.

Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.

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B.Com. Sem-IV
MN-2B/ Minor Paper-MN-2B

STOCK MARKET OPERATIONS

Objective: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Analyse the legal framework of securities market;
4. Explain different segment of Stock Exchange;
5. Perform demat trading.

Unit 1: Introduction

10 Lectures

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

Unit 2: Primary Market

12 Lectures

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit 3: Secondary Market

11 Lectures

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit 4: Regulatory Framework

16 Lectures

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit 5: Demat Trading

11 Lectures

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

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Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - i. Procedure of placing buying /selling order.
 - ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Suggested Readings:

- Gordon, E., & Natarajan, K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
- Benjamin, G. (1949). *The Intelligent Investor*. New York: Harper Publishing.
- Dalton, J. M. (2001). *How The Stock Market Works?* New York: Prentice Hall Press.
- Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

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