

**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*

## **B.COM. (HONS.) – SEMESTER-II (2020)**

<b>CORE COURSE</b>
Paper-3 : Corporate Accounting Paper-4 : Corporate Laws
<b>ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)</b>
<b>MIL Communication</b> (Any one out of following) English A/B/C Hindi Tamil A/B/C Urdu A/B/C
<b>GENERIC ELECTIVE</b>
Introductory Macroeconomics

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## **Paper-3 : Corporate Accounting**

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**Duration : 3Hrs.**

**Marks : 100**

**Credits : 6**

### **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**

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of 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
- Monga, J. R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, NewDelhi
- Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage
- Sehgal Ashok & Sehgal Deepak. *Corporate Accounting*
- Tulsian P. C. *Corporate Accounting*. S Chand & Co. NewDelhi

**Note: Latest edition of readings may be used**

### **Keywords**

Shares, Financial Statements, Cash Flow, Amalgamation, Liquidation, Purchase Consideration, Holding Company

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## Paper-4 : Corporate Laws

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**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**

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Company Law". Sultan Chand & Sons Pvt. Ltd.
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Kumar, A., (2019) Corporate Laws, Taxmann Pvt. Ltd
- Sharma, J.P. (2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act, 1996. Bare Act.

### **Additional Resources**

- Gowar, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons, London.
- Hanningan, Brenda. (2018). *Company Law*, Oxford University Press, U.K.
- Ramaiya.(2015). *A Guide to Companies Act. Nagpur. Wadhwa Book Company.*

### **Keywords**

The Depositories Act 1996, National Company Law Tribunal (NCLT), Insolvency and Bankruptcy Code 2016.

## MIL Communication (AECC)

### English A/B/C

#### 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

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

## **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

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## हिंदी भाषा और संप्रेषण (BCOMHAECC01) (AECC)

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

इस पाठ्यक्रम को पढ़ने पढ़ाने की दिशा में निम्नांकित परिणाम सामने आएंगे।

1. स्नातक स्तर के छात्रों को भाषायी संप्रेषण की समझ और संभाषण से संबंधित अनेकों पहलुओं से अवगत करवाया जाएगा।
2. भाषायी संप्रेषण और संभाषण के अनेकों आयामों, उसके महत्व, प्रयोग विस्तार, शैली, भाषिक संस्कृति की समझ विकसित हो सकेगी।
3. भाषा के शुद्ध उच्चारण, सामान्य लेखक, रचनात्मक लेखन तथा तकनीकी शब्दों से अवगत हो सकेंगे।
4. व्याकरणिक रूपों की चर्चा करने के साथ-साथ भाषा के व्यावहारिक रूप को भी समझ सकेंगे।
5. भाषा की समृद्धि के लिए वार्तालाप, भाषण, पुस्तक-समीक्षा, फिल्म-समीक्षा का भी अध्ययन कर सकेंगे।

इस पाठ्यक्रम को प्रस्तुत कर आशा करते हैं कि स्नातक स्तर के विद्यार्थी भाषाई दक्षता के हर पहलू से परिचित हो सकेंगे। हिन्दी 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. संप्रेषण की अवधारणा
2. संप्रेषण की प्रक्रिया
3. संप्रेषण के विभिन्न मॉडल
4. अभाषिक संप्रेषण

**इकाई-2**

1. भाषायी दक्षता का महत्व
2. भाषायी दक्षता के आयाम-श्रवण, वाचन, पठन, लेखन

3. भाषायी दक्षता के कारक तत्व-भाषिक संरचना की समझ, भाषा व्यवहार, भाषिक प्रयोग, शैली
4. भाषिक संस्कृति (आयु, लिंग, शिक्षा, वर्ग)

#### इकाई-3 व्यावसायिक सम्प्रेषण एवं प्रेजेंटेशन

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

#### इकाई-4 व्यावसायिक लेखन : विविध रूप

1. व्यावसायिक पत्र लेखन
2. रिपोर्ट लेखन, ज्ञापन
3. नोटिस, मिनट्स, एजेंडा
4. नौकरी के लिए पत्र लेखन, स्ववृत्त का निर्माण

#### References

- हिन्दी का सामाजिक संदर्भ : रवीन्द्रनाथ श्रीवास्तव
- सम्प्रेषण-परक व्याकरण : सिद्धांत और स्वरूप-सुरेश कुमार
- प्रयोग और प्रयोग- वी.आर. जगन्नाथ
- भारतीय भाषा चिंतन की पीठिका-विद्यानिवास मिश्र
- कुछ पूर्वग्रह-अशोक वाजपेयी
- भाषाई अस्मिता और हिन्दी-रवीन्द्रनाथ श्रीवास्तव

#### Additional Resources

- रचना का सरोकार-विश्वनाथ प्रसाद तिवारी
- सम्प्रेषण: चिंतन और दक्षता- डॉ. मंजु मुकुल

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## **Tamil A/B/C (Tamil Communication)**

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### **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:**

1. Radha, V., 2004, *Vaṇigat Tagaval Toḍarbu*, Chennai: Prasanna Publication
2. Raja. K, 2006, *Makkaḷ Tagaval Toḍarbiyal: Aṛimugam*, Chennai: NCBH.
3. Vijayarani. R., 2002, *Tolaikkāṭci Viḷambarangaḷ*, Tiruchy: Kanmani Padippagam.
4. Santha. A., & Mohan, 2009, *Makkaḷ Ūḍagat Toḍarbiyal: Pudiya Parimāṅangaḷ*, Madurai: Media Publication.

**Additional Resources:**

1. Savarimuthu. S., 2004, *Idaḷiyal Makkaḷ Tagavaliyal*, Chennai: Muthu Padippagam.
2. Sundararajan, N., 2001, *Effective Business Communication*, Chenna: Surya Books.
3. Kumari Ananthan, 1999, *Pēccukkalaip Payiṛci* (1-3 Vol.), Chennai: Manimegalai Pirasuram.
4. Paranthamanar. A. K., 1995, *Nīngaḷum Pēccaḷarāgalām*, Chennai: Manimegalai Pirasuram.

**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**

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## Urdu-A (AECC)

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### Course Objective(2-3)

- This is 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 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

حصہ نثر:	
1- غالب کے خطوط	(غالب)
2- ایک خطبہ صدارت	(مولانا ابوالکلام آزاد)
3- بوس کی رات	(پریم چند)
4- توبہ ٹیک سنگھ	(سعادت حسن منٹو)
5- میر کلو کی گواہی	(انجم مانیپوری)

### Unit 2

حصہ نظم	
1- میر تقی میر	بستی اپنی حباب کی سی ہے
2- مرزا اسد اللہ خاں غالب	چلتے ہو تو چمن کو چلنے سنتے ہیں کہ بہاراں ہے پتہ پتہ بوٹ بوٹا بوٹا حال ہمارا جانے ہے دل نداداں تجھے ہوا کیا ہے
3- مومن خاں مومن	آہ کو چاہئے اک عمر اثر ہونے تک نکتہ چیں ہے غم دل اس کو سنائے نہ بنے اگر غفلت سے باز آیا جفا کی خاطر سے یا لحاظ سے میں مان تو گیا

وہ جو ہم میں تم میں قرار تھا تمہیں یاد ہو کہ نہ یاد ہو

### Unit 3

منظومات	
1. بنجارہ نامہ	(نظیر اکبرآبادی)
2. مرغ اسیر کی نصیحت	(دیا شنکر نسیم)
3. ترقی کی راہیں	(مولانا الطاف حسین حالی)

### Unit 4

قواعد  
تشبیہ، استعارہ، صنعت تضاد، صنعت تلمیح، صنعت حسن تعلیل، صنعت مراعات النظیر،  
صنعت تجنیس، صنعت لف و نشر

### References

- نصابی کتاب  
1. جنیداردو انصاب (حصہ اول) (استریم اے) ناشر: شعبہ اردو، دہلی یونیورسٹی

### Keywords

Urdu Khutoot Nigari, Urdu Afsaney

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## Urdu-B (AECC)

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### 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

حصہ نثر:

1. سویرے جو کل آنکھ میری کھلی      پطرس بخاری
2. عفریت      جوگندر پال
3. لاجونتی      راجندر سنگھ بیدی

#### Unit 2

4. نیا قانون      سعادت حسن منٹو
5. قلندر      قرۃ العین حیدر

#### Unit 3

حصہ نظم:

## غزلیات

1. فانی بدایونی اکا معمم ہے نہ سمجھنے کا نہ سمجھانے کا  
عقل سے کام بھی لے عشق پہ ایمان بھی لا  
دنیا مری بلا جائے مہنگی ہے یا سستی ہے
2. حسرت موہانی اپنا سا شوق اوروں میں لائیں کہیں سے ہم  
میں ہوں کیا میری محبت کی حقیقت کیا ہے  
نگاہ پار جسے آشنائے راز کرے
3. مجروح سلطان پوری جب ہوا عرفاں تو غم آرام جاں بنتا گیا  
ہم کو جنوں کیا سکھاتے ہو ہم تھے پریشاں تم سے زیادہ

جلا کے مشعل جاں ہم جنوں صفات چل

## Unit 4

## منظومات

1. چاند اور تارے، حقیقت حسن (علامہ اقبال)
2. ٹوٹا ہوا ستارہ، اردو (سردار جعفری)
3. چاند تاروں کا بن، انتظار، (مخدوم محی الدین)

## Unit 5

## قواعد

غزل، نظم، افسانہ اور انشائیے کی تعریف

## References

## نصابی کتاب

1. جدید اردو نصاب حصہ دوم (اسٹریم بی) شعبہ اردو، دہلی یونیورسٹی

## Keywords

Fani, Hasrat, Majrooh Sultanpuri

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## Urdu-C (AECC)

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### 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

##### حصہ نثر:

1. کابلی سرسید احمد خاں
2. مجھے میرے دوستوں سے بچاؤ سجاد حیدر یلدرم
3. حج اکبر پریم چند
4. ادب کسے کہتے ہیں اطہر پرویز

#### Unit 2

##### حصہ نظم:

##### غزلیات

1. حسرت موہانی
2. جگر مرادآبادی
3. فراق گورکھپوری

### Unit 3

منظومات

4. فرضی لطیفہ اکبر الہ آبادی
5. مادرِ وطن درگا سہائے سرور
6. نیا شوالہ محمد اقبال

### Unit 4

قواعد

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

### References

نصابی کتاب

نئی درسی کتاب، کتابی دنیا، نئی دلی

### Keywords

Urdu Afsana, Nazm aur Ghazal

## Generic Elective

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### Introductory Macroeconomics

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#### 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

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3. Dornbusch, R., Fischer, S., Startz, R. (2018). *Macroeconomics, 12th ed.* McGraw-Hill.
4. Jones, C. (2016). *Macroeconomics, 4th ed.* W. W. Norton.
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## Keywords

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