

Department of Commerce

Corporate Accounting - I (paper code - 3.01)

B.Com (Pass) 2nd Year (Sem. 3rd)

Unit-I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & **Sweat shares**; Redemption of preference share; Issue of Bonus Share.

Unit-II

Debenture: Meaning, Types. Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit-IV

Profit or loss before and after incorporation. Final accounts of companies.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Statistics- I (paper code - 3.02)

B.Com (Pass) 2nd Year (Sem. 3rd)

Unit-I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

Unit-II

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

Unit-III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures.

Unit-IV

Analysis of Bivariate data: Correlation-concept, scatter diagram, Karl Pearson's coefficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Regulatory Framework- I (paper code - 3.03)

B.Com (Pass) 2nd Year (Sem. 3rd)

Unit-I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit-II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts. Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit-III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

Unit-IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Corporate Law - I (paper code - 3.04)

B.Com (Pass) 2nd Year (Sem. 3rd)

Unit-I

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

Unit-II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Unit-III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra-virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit-IV

Borrowing Powers; Debentures and Charges.



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Department of Commerce

Macro Economics - I (paper code - 3.05)

B.Com (Pass) 2nd Year (Sem. 3rd)

Unit-I

National Income: - Concepts and Measurement; Classical and Keynesian Theory of Employment

Unit-II

Consumption function and its determinants; **theories of consumption-Absolute, Relative and permanent**; Investment determinants & Marginal efficiency of capital.

Unit-III

Investment multiplier, investment Theory of Accelerator, trade cycle theories:- Samuelson and Hicks, control of trade cycles.

Unit-IV

Economic growth and Development, Determinants, Measurement and **obstacles** of development; Vicious circle of poverty.



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Department of Commerce

Human Resource And Management- I (paper code - 3.06)

B.Com (Pass) 2nd Year (Sem. 3rd)

Unit-I

An Introduction to Human Resource Management

Definition, Importance objectives and scope of Human Resource Management (HRM).

Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization.

Evolution and Growth of Human Resource Management (HRM) India.

Unit-II

Recruitment Selection and Training

Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.

Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training.

Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India.

Unit-III

Wage and Wage Incentives

Wages: - Meaning, Objective and Theories of wages,

Methods of wage Programme: - Time wages and Piece wages methods

Concept of wages: - Fair, Minimum and Living wage, Factors determining wage

Structure of an organization, essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives

Profit sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

Unit-IV

Industrial Relations and Industrial Unrest

Industrial Relations: - Concept, Importance and Objectives of industrial relations,

Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of

Industrial unrest on the Economy, preventive and curative methods and Agencies for

Reconciliation of Industrial unrest.



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Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Corporate Accounting - II (paper code - 4.01)

B.Com (Pass) 2nd Year (Sem. 4th)

Unit-I

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit-II

Liquidation of a company ; Financial reporting for financial institutions.

Unit-III

Final Accounts of Banking Companies

Unit-IV

Accounts of Holding Companies.



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Department of Commerce

Business Statistics- II (paper code - 4.02)

B.Com (Pass) 2nd Year (Sem. 4th)

Unit-I

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

Unit-II

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

Unit-III

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

Unit-IV

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.



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Department of Commerce

Business Regulatory Framework- II (paper code - 4.03)

B.Com (Pass) 2nd Year (Sem. 4th)

Unit-I

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit-II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Unit-III

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

Unit-IV

RTI Act : features, rights and importance.



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Department of Commerce

Corporate Law - II (paper code - 4.04)

B.Com (Pass) 2nd Year (Sem. 4th)

Unit-I

Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors

Unit-II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit-III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general; meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit-IV

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..



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Department of Commerce

Marketing Management - II (paper code - 4.05)

B.Com (Pass) 2nd Year (Sem. 4th)

Unit-I

Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern.

Market Segmentation: - Concept, Importance and basis of market segmentation

Unit-II

Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.

Unit-III

Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Policies and Strategies.

Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.

Unit-IV

Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.

Sales Promotion: - Importance, Methods, Functions and Publicity.



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Department of Commerce

Banking And Banking Law- II (paper code - 4.06)

B.Com (Pass) 2nd Year (Sem. 4th)

Unit-I

Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India.

Credit Creation: Process of Credit Creation and its Limitations.

Unit-II

Regional Rural Banks, Cooperative Banking in India.

Reserve bank of India: Functions, regulation and control of credit, monetary policy.

Unit-III

Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.

Unit-IV

Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course.

Rights and Liabilities of parties for Negotiable instruments:

Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means.

Endorsements:

Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.



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