ST.JOSEPH'S EVENING COLLEGE
B.COM (CBCS) SEMESTER SCHEME –2020-2021
COURSE MATRIX

IV SEMESTER

	Subjects	Paper	Instruction hrs/week	Duration of Exam(hrs)	Marks			Credits
					IA	Exam	Total	
Part 1 Language	Language - I: Kannada/ /Additional English / Hindi/ Tamil/	4.1	4	2.5 Hrs	30	70	100	3
	Language – II: English	4.2	3	2.5 Hrs	30	70	100	3
Part 2	Corporate Accounting II	4.3	4	2.5 Hrs	30	70	100	3
	Business Economics	4.4	3	2.5 Hrs	30	70	100	3
	Quantitative Analysis for Business Decisions –I I	4.5	4	2.5 Hrs	30	70	100	3
	Stock and Commodity Markets	4.6	3	2.5 Hrs	30	70	100	3
Part 3	Foundation Course* Business Research Methods	4.7	3	2.5 Hrs	30	70	100	2
Total Credits								**20**

4.3 CORPORATE ACCOUNTING II   **C4-CA2**

OBJECTIVES
This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

UNIT 1: MERGERS AND ACQUISITION OF COMPANIES	15 HOURS
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (AS14) – Accounting for Amalgamation – Pooling of Interest Method and Purchase Method – Entries and Ledger Accounts in the Books of Transferor Company and Entries and Preparation of Balance Sheet in the books of Transferee Company.	

UNIT 2: INTERNAL RECONSTRUCTION	10 HOURS
Meaning – Objective – Procedure – Form of Reduction – Passing of Journal Entries – Preparation of Balance Sheet after Reconstruction.	

UNIT 3: LIQUIDATION OF COMPANIES	10 HOURS
Meaning – Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.	

UNIT 4: HOLDING COMPANY ACCOUNTS	15 HOURS
Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – MUTUAL INDEBTEDNESS – PREPARATION OF CONSOLIDATED BALANCE SHEET (AS PER AS21).	

UNIT 5: RECENT DEVELOPMENTS IN ACCOUNTING	10 HOURS
Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Accounting for Intangible Assets. (Theory only).	

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.

BOOKS FOR REFERENCE

1. S.N. Maheswari , Financial Accounting.
2. RL Gupta, Advanced Accountancy.
3. PatilKorlahalli, Financial Accounting.

4. Jain and Narang, Corporate Accounting.
5. Tulsian, Advanced Accounting.
6. Dr. Anil Kumar, Dr. Rajesh Kumar, B. Mariyappa : Corporate Accounting-II.
7. Arulanandam& Raman ; Corporate Accounting-II
8. K.K Verma – Corporate Accounting.

4.4 BUSINESS ECONOMICS   **C4-BE**

Objectives: **To familiarize students with the concept of economics at Micro and Macro level.**

UNIT - I INTRODUCTION TO BUSINESS ECONOMICS	**07 HOURS**
Meaning, features, distinction between managerial economics and economics, scope of managerial economics, uses and objectives of managerial economics, role and responsibilities of managers.	

UNIT – II UTILITY ANALYSIS AND THE DEMAND CURVE	**10 HOURS**
Elasticity of Demand - Demand Analysis: Basic Concepts, and tools of analysis for demand forecasting. Use of Business Indicators: Demand forecasting for consumer, Consumer Durable and Capital Goods. Input-Output Analysis. Elasticity of Demand.	

UNIT - III THE PRODUCTION FUNCTION	**10HOURS**
Production with One Variable Input – Law of Variable Proportions – Production with Two Variable Inputs – Production Isoquants – Isocost Lines Estimating Production Functions – Cost Concepts. Market Structure: Perfect and Imperfect Competition – Monopoly, Duopoly, Monopolistic Competition.	

UNIT - IV MACROECONOMICS	**8 HOURS**
National Income – Concepts – Methods – Measurement of National Income – GDP and GVA – Business Cycles – Nature – Phases – Causes – Inflation – Causes and Control – Deflation and Stagflation.	

UNIT – V FISCAL AND MONETARY POLICY	**10 HOURS**
Fiscal Policy – Deficits – Budgetary Deficit – Primary Deficit – Revenue Deficit – Fiscal Deficit. FRBM Act -Objectives . Finance Commission – Role and Objectives. Economy and Monetary policies.	

SKILL DEVELOMENT
- Collect the latest information about the budget and discussion on the topic.
- Review on the RBI monetary policy and Govt. Fiscal policy.
- Elasticity
- Reading of Business NEWS paper(THE ECONOMIC TIMES)

Reference Books

1. Damodaran, S., Managerial Economics, 2nd Edition, Oxford University Press, 2011.
2. Dean, J., Managerial Economics, PHI Learning Pvt. Ltd., 2009.
3. Dwivedi, D.N., Managerial Economics, Vikas Publishing House, 2011.
4. Froeb, L.M., McCann, B.T., Managerial Economics: A Problem Solving Approach, South Western, 2008.
5. Hirschey, M., Managerial Economics: An Integrative Approach, South Western, 2010.

4.5 QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II   **C4-QB2**

OBJECTIVES
To train the students with statistical techniques for their application in business decisions.
UNIT 1: CORRELATION AND REGRESSION ANALYSIS   **15HOURS**
Correlation: Meaning - Uses – Types – Karl Pearson's coefficient of correlation – probable error & Spearman's Rank Correlation (using actual mean and Excluding bivariate and Multi correlation). Regression: Meaning, Uses, Regression lines, regression Equations, regression coefficients (using actual mean method only).
UNIT 2: TIME SERIES   **10 HOURS**
Introduction – Meaning – Uses –Components of Time Series – Computation of Trend Values & graphical presentation under the Method of Least Squares (Excluding simultaneous equation method).
UNIT 3: INTERPOLATION AND EXTRAPOLATION   **15 HOURS**
Meaning - Significance – Assumptions. Methods of Interpolation – Binomial expansion (in case of missing values, only two missing values) - Newton's method of advancing differences.
UNIT 4: SAMPLING AND SAMPLING DISTRIBUTION   **10 HOURS**
Meaning, types: purposive sampling, Random sampling, simple sampling, stratified sampling, parameter and statistic. Sampling distribution - standard error (Simple problems on determination of sample size).
UNIT 5: THEORY OF PROBABILITY   **10 HOURS**
Introduction, Meaning and definition of Probability, Basic terms, Importance of the concept of probability, Theorems of Probability (Addition and Multiplication) Simple problems

SKILL DEVELOPMENT

* Simple and complicated problems to be worked as a part of assignment.

BOOKS FOR REFERENCE

1. S P GUPTA: Statistical Methods- Sultan Chand, Delhi
2. S C Guptha and V K Kapoor, Fundamentals of Mathematical Statistics
3. G C Beri, Statistics for Management.
4. Dr. B N GUPTA: Statistics (SahitytaBhavan), Agra.
5. Veerachamy: Operation Research I.K. International Publishers
6. ELLAHANCE : Statistical Methods
7. Quantitative Techniques for Managerial Decisions, U K Srivastava, G V Shenoy
8. S C Sharama, New Age International Publishers.
9. C.R Reddy , Quantitative Techniques for Management Decisions.
10. S. Jaishankar: Quantitative Techniques for Managers

4.6 STOCK AND COMMODITY MARKETS   **C4-SCM**

OBJECTIVES
To provide students with a conceptual framework of stock markets and commodity markets, functionaries in these markets and their mode of trading.
UNIT 1.   AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS: 10HOURS
Introduction to capital markets, Issue mechanism, Depositaries, Private placements of shares / Buy back of shares,. Meaning of commodities and Commodities market, differences between stock market and commodities market.
UNIT 2.   STOCK MARKET: 10 HOURS
History, Membership, Organization, Governing body, Functions of stock Exchange, on line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: meaning, types (in brief).
UNIT 3.   TRADING IN STOCK MARKET: 10 HOURS
Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depositary Ltd. (NSDL), Central Securities Depositary Ltd. (CSDL) (in brief).
UNIT 4. COMMODITIES MARKET: 8HOURS
History, Membership, OBJECTIVES, functions of commodities exchange, Organization and role of a commodity exchange, Governing Body, Types of Transactions to be dealt in commodity Market(Theory only) – physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.
UNIT 5. TRADING IN COMMODITY MARKETS: 7HOURS
Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of Commodity

SKILL DEVELOPMENT

- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of share and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.

REFERENCE BOOKS:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
4. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
5. Srivastava R.M ; Management of Indian Financial Institutions
6. PallaviModi : Equity – The Next Investment Destination
7. B. Kulkarni – Commodity Markets & Derivatives.

Foundation Course

4.7 BUSINESS RESEARCH METHODS   **C4-BRM**

OBJECTIVE:
The objective is to create an awareness of the Process of Research, the tools and techniques of research and generation of reports
Unit 1: INTRODUCTION TO RESEARCH   **10Hrs**
Meaning – Objectives – Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research.
Unit 2: METHODS OF DATA COLLECTION   **08 Hrs**
Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.
Unit 3: TOOLS FOR COLLECTION OF DATA   **08 Hrs**
Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques
Unit 4: STATISTICAL METHODS   **11 Hrs**
Tabulation of data - Analysis of data –Testing of Hypothesis, Advanced techniques – ANOVA, Chi-Square - Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).
Unit 5: REPORT WRITING   **08 Hrs**
Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography (APA FORMAT and CITATION), Plagiarism

SKILL DEVELOPMENT

● Illustrate different types of samples with examples

● Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research

● Narrate your experience using observation technique

● Diagrammatically present the information collected through the questionnaire

BOOKS FOR REFERENCE

1. O.R.Krishnaswamy; Research methodology in Social Sciences, HPH, 2008.
2. R. Divivedi: Research Methods in Behavior Science, Macmillan India Ltd., 2001.
3. J.K. Sachdeva: Business Research Methodology HPH
4. S.N. Murthy, V. Bhojanna: Business Research Methods Excel Books
5. Levin &Rubin: Statistics for Management, Prentice Hall of India, 2002

6. Gupta S; Research Methodology and Statistical Techniques, Deep & Deep Publication (P) Ltd., 2002

7. Thakur D: Research Methodology in Social Sciences, Deep & Deep Publications (P) Ltd.,1998.

8. Tripathi P.C:A Textbook of Research Methodology, Sultan Chand & Sons, 2002.

9. Cooper: Business Research Methods 6th edition, MC Graw Hill,

10. C.R. Kothari, Research Methodology, Vikas Publications

11. Usha Devi N, Santhosh Kumar - Business Research Methodology