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# SPPU B.Com - Pune GEN Sem 4 syllabus

## **Business Communication II**

**Subject: BUSINESS COMMUNICATION-II**

**Course Code: 241**

**Total Credits: 04 (Theory 03 + Practical 01=04)**

### **1 Report Writing and Internal Correspondence**

Meaning and Significance; Structure of Reports; Negative, Persuasive and Special Reporting-

1. Informal Report - Proposals;
2. Formal Reports;
3. Project Report
4. Introduction and Essential elements of Report writing.(Reporting for a meeting)
5. Organization of Press Report.
6. Office Memo (Memorandums)
7. Office Orders
8. Office Circulars
9. Form Memos or Letters
10. Press Releases
11. Import Export Trade Correspondence

### **2 Recent Trends in Business Communication**

Internet: Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App ,Cisco Webex meetings App.

### **3 Types and Drafting of Business Letters**

- 1) Enquiry Letters

- 2) Replies to Enquiry Letters
- 3) Order Letters
- 4) Credit and Status Enquiries
- 5) Sales Letters
- 6) Complaint Letters
- 7) Collection Letters
- 8) Circular Letters

#### **4 Writing Formal Mails and Blog writing.**

4.1: Essential elements of mail, Format of mail.

4.2: Introduction and meaning of Blog, Writing a blog.

## **CORPORATE ACCOUNTING-II**

**Subject: CORPORATE ACCOUNTING-II**

**Course Code: 242**

**Total Credits: 03**

### **1. Holding Company Accounts**

Calculation of Capital Profit, Revenue profit, Cost of Control. Preparation of consolidated Balance sheet of Holding Company with one subsidiary only. Adjustment of intercompany transactions, unrealized profit of stock.

### **2. Absorption of Companies**

Introduction , Meaning - Vendor and Purchasing Companies- Purchase Consideration, Accounting entries in the books of vendor Company and Journal entries and Preparation of Balance Sheet after Absorption in the books of Purchasing Company

### **3. Accounting for Liquidation of Companies**

Meaning of Liquidation- Modes of winding up - (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.

### **4. Forensic Accounting**

Introduction , Meaning , Objectives , Types of Forensic Accounting , Nature and key principles of forensic accounting  
Ethical principles and responsibilities

# **BUSINESS ECONOMICS (MACRO)-II**

**Subject: BUSINESS ECONOMICS (MACRO)-II**

**Course Code: 243**

**Total Credits: 03**

## **Unit 1 Money:**

1.1 Meaning and Functions of Money.

1.2 Demand for Money:

1.2.1 Classical Approach.

1.2.2 Keynesian Approach.

1.3 Supply of Money:

1.3.1 Credit Creation of Commercial Banks

1.3.2 Money Measure of RBI (M1, M2, M3, M4).

1.3.3 Credit Control Methods.

1.4 Value of Money:

1.4.1. Quantity Theory of Money.

1.4.2 Cash Balance Approach : Marshall, Pigou, Robertson and Keynes

## **Unit 2 Inflation:**

2.1 Meaning and Definition

2.2 Causes of inflation

2.3 Consequences of Inflation

2.4 Demand Pull and Cost Push Inflation

2.5 Stagflation: Meaning and Causes

## **Unit 3 Trade cycle:**

3.1 Meaning and Definition of Trade Cycle

3.2 Characteristics of Trade Cycle

3.3 Phases of Trade Cycle

3.4 Control of Trade Cycle: Monetary Measures and Fiscal Measures

## **Unit 4 Public Finance:**

4.1 Meaning and Definitions.

4.2 Scope of Public Finance.

4.3 Importance of Public Finance.

4.4 Meaning and Types of Tax.

4.5 Public Expenditure: Meaning and Causes of Increasing Public Expenditure.

4.6 Public Debt: Meaning and Importance.

4.7 Budget: Meaning and Types.

## **BUSINESS MANAGEMENT-II**

**Subject: BUSINESS MANAGEMENT-II**

**Course Code: 244**

**Total Credits: 03**

### **1. Improving peoples' performance : Motivating the staff**

- Meaning, Importance and Theories of motivation
- Maslow's Need Hierarchy Theory
- Herzberg's Two Factor Theory
- Douglas MC Gregor's Theory of X and Y
- Ouchi's Theory Z
- McClelland's Theory

### **2. Organizing from front- Leadership Skills**

- Meaning, Importance, Qualities and Functions of a leader
- Leadership styles for effective management
- Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.

### **3. Achieving success at work : Coordination and Control**

- Meaning and need of coordination and control
- Techniques and difficulties in establishing coordination and control
- Steps in the process of control and its techniques

### **4. Emerging trends in Business management**

- Corporate Social Responsibility,
- Corporate Governance And Corporate Citizenship,
- Disaster Management And
- Management of Change

## **ELEMENTS OF COMPANY LAW-II**

# **Subject: ELEMENTS OF COMPANY LAW-II**

**Course Code: 245**

**Total Credits: 03**

## **1 Management of Company Management of Company:**

1. Board of Directors: Definition, Powers, Restrictions, Prohibition on Board.
2. Director: Meaning and Legal position of Directors,. Types of Directors, Related Party Transactions(Sec.188)
3. Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors

## **2 Key Managerial Personnel (KMP)**

### **Key Managerial Personnel (KMP) (U/S 203)**

1. Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CS
2. Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary
3. Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)
4. Corporate Social Responsibility (CSR) [U/S 135] - Concept who is Accountable, CSR Committee, Activities under CSR,

## **3. Company Meetings**

### **Company Meetings:**

1. Board Meeting - Meaning and Kinds
2. Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]
3. Meeting of Share Holders General Body Meetings, Types of Meetings
  - A. Annual General Meeting (AGM), (Ss.96 to 99)
  - B. Extraordinary General Meeting (EOGM).(Sec.100)
4. Provisions regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114

## **4. E Governance and Winding up Company**

### **E Governance and Winding up of a Company**

1. E Governance -meaning, Importance of E Governance
- 2.E Filing - Basic concept of MCA, E Filing
3. Winding -up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,
- 4.Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up

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