



## **Utkal University, Odisha B.Com GEN Sem 2 syllabus**

### **Corporate Laws**

#### **UNIT I Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; types of companies including one person company, small company, dormant company and producer company; association not for profit; formation of company, on-line filing of documents, promoters, their legal position. (As per companies Act, 2013)

#### **UNIT II Documents**

Memorandum of association, articles of association, GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares(As per companies Act, 2013)

#### **UNIT III Management**

Classification of directors, women directors, independent director, disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; managing director, meetings of shareholders and board; types of meeting, meeting through video conferencing, e-voting. Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. (As per companies Act, 2013)

## **UNIT IV Dividends, Accounts, Audit-**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report.

Winding Up - Concept and modes of Winding Up.

Insider Trading, Whistle Blowing - Insider trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism.

## **UNIT V Depositories Law:**

The Depositories Act 1996 - Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty

## **English Communication**

### **Unit 1**

Introduction

1. What is communication?
2. Types of communication  
Horizontal Vertical Interpersonal Grapevine
3. Uses of Communication

### **Unit-2**

Language of Communication

1. Verbal: spoken and written
2. Non-verbal Proxemics Kinesics Haptics Chronemics  
Paralinguistics
3. Barriers to communication
4. Communicative English

### **Unit-3**

Reading Comprehension

- Locate and remember the most important points in the reading
- Interpret and evaluate events, ideas, and information
- Read "between the lines" to understand underlying meanings
- Connect information to what they already know

## **Unit 4 Writing**

1. Expanding an Idea
2. Writing a Memo
3. Report Writing
4. Creative Writing
5. News Story
6. Setting in Creative Writing
7. Writing a Business Letter
8. Letters to the Editor
9. Précis Writing
10. CV & Resume Writing
11. Dialog writing
12. Covering Letter
13. Writing Formal Email
14. Elements of Story Writing
15. Note Making
16. Information Transfer
17. Interviewing for news papers

## **Unit-5**

Language functions in listening and conversation

1. Discussion on a given topic in pairs
2. Speaking on a given topic individually
3. Group Discussion
4. Interview
5. Dialogue

## **Corporate Accounting**

### **Unit 1. Accounting for Share Capital & Debentures**

Issue of shares, forfeiture and reissue of forfeited shares- concept & process of book building,  
Issue of rights and bonus shares; Buy back of shares, Redemption of preference shares. Issue and Redemption of Debentures

### **Unit 2 Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of company profits

### **Unit 3. Valuation of Goodwill and Valuation of Shares**

Concepts and calculation - simple problem only

### **Unit 4 Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and Accounting treatment excluding scheme of reconstruction

### **Unit 5 Liquidation of Company**

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories

## **Macroeconomics**

### **Unit I**

Introduction - concepts and variables of macro-economics, income, expenditure and the circular flow, components of expenditure. Static macro economic analysis short and the long run - determination of supply, determination of demand, and conditions of equilibrium

### **Unit II**

Economy in the short run - IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

### **Unit III**

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment - natural rate of unemployment, frictional and wait unemployment. The trade-off between inflation and unemployment.

## **Unit IV**

Open economy - flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell - Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

## **Unit V**

Behavioral Foundations - Investment -determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money - Portfolio and transactions theories of demand for real balances, interest and income elasticity of demand for real balances, Supply of money.