Naseem Ahmed
Department of Commerce
Govt. College Nagina(NUH)
Even Semesters(April-June)
2021-2022

Subject:-Corporate Accounting

B.com 2nd (4th Sem)

April

- Amalgamation meaning and Objectives.
- Reconstruction type and its objectives.
- Difference between Amalgamation, Absorption& Reconstruction.
- Method of calculating purchase consideration.
- Accounting treatment in books of Transferor & Transferee Company.
- Internal reconstruction meaning and objectives
- Difference between internal Reconstruction and External Reconstruction
- Assignment

May

- Holding Company meaning, Advantage & disadvantage
- Consolidated balance sheet format and contents
- Preparation of consolidated balance sheet in case of partly owned subsidary
- Pre- Acquisition & Post actuation profits/ Reserve.
- Share of subsidiary acquired during course of year
- Practical question and assignment
- Liquidation meaning and methods
- Liquidators final statement of Account
- Practical questions and Assignment
- Assignment

June

- Financial Reporting meaning and objectives Mutual Fund
- Practical questions
- Non Banking Financial companies Type of NBFCs regulated by RBI
- NBFC prudential
- Final account of banking Companies
- Profit and Loss account
- Revised Balance sheet of Banking Companies
- Difference between balance sheet of banking companies and Non Banking companies
- Assignment

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Department of Commerce
Govt. College Nagina(NUH)
Even Semesters(April-June)
2021-2022

Subject:-Secretarial Practice

B.com 2nd (4th Sem)

April

- Secretary meaning ,definition ,Function, duties, responsibilities, power , appointment, procedure, qualification and disqualification ,
- Position and removal secretary
- Holding Company meaning, Advantage & disadvantage.
- Assignment

May

- Promotion of Company and Secretary: -Duties of sectary regarding formation of M/A and A/A and their alteration.
- Duties of sectary regarding issue of share certificates, share warrant and share stock, call in arrear, forfeiture and re- issue of share, transfer and transmission of shares.
- Assignment

June

- Company meeting and secretary:- Duties of sectary regarding meeting ,requisites of valid meeting ,
- Secretarial duties regarding meetings of share holders, meetings of Board of director.
- Company Sectary and motion and regulation, voting & proxy
- Assignment

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Department of Commerce
Govt. College Nagina(NUH)
Even Semesters(April-June)
2021-2022

Subject:-Financial Management

B.com 3rd (6th Sem)

April

- Nature of Financial Management : Scope of Finance, Finance functions
- Financial Manager's role, Financial goal
- Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciples
- Financial planning
- Assignment

May

- Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position,
- Determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.
- Cost of capital : Significance and determination, capitalization; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.
- Assignment

June

- Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure
- NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.
- Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.
- Assignment

Naseem Ahmed
Department of Commerce
Govt. College Nagina(NUH)
Even Semesters(April-June)
2021-2022

Subject:-Business Management

B.com 1st (2nd Sem)

April

- Staffing: concept, nature and scope
- Matching job and people; Recruitment; Selection and Training of employees.
- Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi
- Financial and Non-Financial Incentives
- Assignment

May

- . Leadership: concept and Leadership styles, Leadership Theories
- Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.
- Control: Concept, Process and Techniques, Effective Control System.
- Assignment

June

- Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change
- Emerging Horizons of management in a changing environment
- Assignment