



SPPU B.Com - Pune GEN Sem 3 syllabus

Business Economics

Business Economics (Macro)

Introduction to Macro Economics

- 1.1 Meaning and Definition of Macro Economics.
- 1.2 Nature of Macro Economics.
- 1.3 Scope of Macro Economics.
- 1.4 Significance of Macro Economics.
- 1.5 Limitations of Macro Economics.
- 1.6 Macro Economic Objectives.

National Income

- 2.1 Meaning and Importance of National Income.
- 2.2 Concepts:
- 2.2.1 Gross National Product (
- GNP)
- 2.2.2 Net National Product (NNP
- 2.2.3 Gross Domestic Product (GDP)
- 2.2.4 Per Capita Income (PCI)
- 2.2.5 Personal Income (PI)
- 2.2.6 Disposable Income (DI)
- 2.3 Measurement of National Income:
- Methods and Difficulties
- 2.4 Circular Flow of Income: Two sector model

Theories of Output and Employment:

- 3.1 The Classical Theory of
- Employment: J.B.Say
- 3.2 Keynes Criticism on Classical
- Theories of Employment.
- 3.3 Keynesian Theory of
- Employment.

Consumption, Saving and **Investment:**

- 4.1 The Consumption Function:
- 4.1.1 Meaning
- 4.1.2 Marginal Propensity to Consume (MPC)
- 4.1.3 Keynes's Psychological Law of Consumption.
- 4.1.4 Determinants of Consumption.
- 4.2 The Saving Function:
- 4.2.1 Meaning,
- 4.2.2 Marginal Propensity to Save (MPS)
- 4.2.3 Determinants of Savings
- 4.2.4 Relationship between
- Consumption and Saving Function
- (MPC and MPS)
- 4.3 Meaning and Types of
- Investment: Gross, Net, Induced and
- Autonomous.
- 4.4 Marginal Efficiency of Capital and
- its Determinants.
- 4.5 Concepts of Investment Multiplier and Acceleration Principal.

Elements of Company Law

Elements of Company Law

The Companies Act, 2013: Introduction and Concept

Company and its Formation

- 1. Background and Features of
- company the Companies Act, 2013
- 2. Company: Meaning, Nature and Characteristics of Company.

3. Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other.

Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company and its business in India etc.

Formation and Incorporation of a Company

Formation and Incorporation of a Company:

Stages in the Formation and Incorporation.

- 1. Promotion: Meaning of the term 'Promoter' / Promoter Group Legal Position of Promoters, Pre-incorporation contracts.
- 2. Registration/ Incorporation of a company: Procedure, Documents to be filed with ROC. Certificate of

Incorporation-Effects of Certificate of

Registration. 3.Capital Subscription/Raising of Capital 4.Commencement of business

Principal Documents

Principal Documents:

Documents relating to Incorporation and Raising of Capital:

1 Memorandum of Association:

Meaning and importance- Form and contents- Alteration of memorandum.

2 Articles of Association: Meaning-

Contents and form of Articles- Alteration of

articles- Doctrine of constructive notice-Doctrine of Indoor Management.

3 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.

Capital of the Company

Capital of the Company

- 1. Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, Buy-back of shares.
- 2. Allotment of Shares: Meaning--Statutory provisions for allotment,

improper and irregular allotment-Consequences of irregular allotment.

- 3. Calls On Shares: Meaning- Requisites of a valid call, Calls in advance, Share Certificates: Meaning, Provisions regarding issue of share certificates Duplicate Share Certificate.
- 4.Share Capital: Meaning, Structure (Kinds) Concept of Securities Definition, Nature and Kinds of Shares.

Business Communication I

Subject: Business Communication-I Course Code: 231 Total Credits: 04 (Theory 03 + Practical 01=04)

1 Introduction of Business Communication

- 1.1 Introduction, Meaning, Definition.
- 1.2 Characteristics, Importance of communication.
- 1.3 Principles of communication, Process of communication
- 1.4 Barriers to communication & Remedies.
- 1.5 Methods and Channels of Communication.

2 Business Letters

- 2.1 Meaning and Importance
- 2.2 Qualities or Essentials, Physical Appearance
- 2.3 Layout of Business Letter

3 Soft skills

- 3.1 Meaning, Need, Importance.
- 3.2 Elements of soft skills.
- a) Manners & Etiquettes, Grooming.
- b) Effective Listening & Speaking
- c) Interview Skills.
- d) Presentation
- e) Group Discussion.
- f) Problem-solving skills
- G)Time management abilities

4 Resume writing & Job Application letters

- 4.1 Introduction, essential elements of Bio data, Resume writing, Curriculum Vitae.
- 4.2 Meaning & Drafting of Job Application letter.

Corporate Accounting I

Subject: CORPORATE ACCOUNTING -I Course Code: 232

Total Credits: 03

1. Accounting Standards

- Standards 5, 10, 14 Accounting and 21
- Its applicability with Practical Examples.

2. Profit Prior to Incorporation

- Introduction to the process on incorporation of a company.
- Difference between incorporation and commencement of a

company.

- Accounting of incomes and expenses during Pre- and Post-Incorporation period.
- Basis of allocation and apportionment of income and expenses for the Pre- and Post-Incorporation period.

3. Company Final Accounts

- Preparation of Company Final Accounts- Forms and contents as per Provisions Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year)
- Related adjustments and their treatment.

4. Valuation of Shares

- Concept of Valuation,
- Need for Valuation,
- Special Factors affecting Valuation of Shares, Methods of Valuation
- Net Assets Method,
- Yield Basis Method,
- Fair Value Method

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