



Kolhan University, Jharkhand B.Com GEN Sem 2 syllabus

Macro Economics

Unit 1. Introduction to Macroeconomics and National Income Accounting

Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts.

Unit 2. Money

Functions of money; quantity theory of money, Cambridge Equation & Fischer Equation; determination of money supply and demand; credit creation; tools of monetary policy.

Unit 3. Inflation

Inflation and its social costs; hyperinflation. Unemployment-The trade-off between inflation and unemployment.

Unit 4. The Closed Economy in the Short Run

Classical and Keynesian systems; simple Keynesian model of income determination.

Unit 5. Open Economy-

Flow 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 flexible exchange rates, interest rates, interest rates differential case of a large economy.

Readings:

1. Dornbusch, Fischer and Startz, Macroeconomics, McGraw Hill,

11th edition, 2010.

2. Arthashastra- Dr.Suman.

3. N. Gregory Mankiw. Macroeconomics, Worth Publishers, 7th edition, 2010.

4. Olivier Blanchard, Macroeconomics, Pearson Education, Inc., 5th edition, 2009.

5. Richard T. Froyen, Macroeconomics, Pearson Education Asia, 2nd edition, 2005.

6. Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., 7th edition, 2011.

7. Errol D'Souza, Macroeconomics, Pearson Education, 2009.

8. Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia, 9th edition, 2012.

Corporate Accounting

Unit 1. Accounting for Share Capital & Debentures 15 Lectures
Issue, 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 8 Lectures
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 6 Lectures
Concepts and calculation - simple problem only.

Unit 4. Amalgamation of Companies 15 Lectures
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. Accounts of Holding Companies /Parents Companies 14 Lectures
Preparation of consolidated balance sheet with one subsidiary

company .Relevant provisions of Accounting
Standard: 21 (ICAI)

Unit 6. Liquidation of Companies 7 Lectures Voluntary Liquidation only.

Suggested Readings:-

1. Monga, J.R Fundamentals of corporate Accounting. Mayur Paper Backs, New Delhi .
2. Shukla, M.C., T.S. Grewal, and S.C Gupta. advanced Accounts. Vol – II .S. Chand & Co., New Delhi.
3. Maheshwari, S.N and S.K .Maheshwari .Corporate Accounting. Vikash Publishing House, new Delhi.
4. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
5. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
6. Jain, S.P. and K. L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting .The Institute of Chartered Accounts of India, New Delhi.
8. Bhushan Kumar Goyal, Fundamentals of corporate Accounting. international Book House.
9. Dr. B.N Ojha, Corporate Accounting.
10. Dr. S.K Singh & Dr. B.K. Mehta, Specialised Accounting, SBPD Publication, Agra.

Environmental Science

1. Composition of Earth Crust.
2. Composition of atmosphere.
3. Atmospheric Structure.
4. Green house effect/Global warming.
5. Ozone depletion
6. Acid rain
7. Forest conservation.
8. Sustainable Ecosystem.
9. Impact of population pressure on India's environment.
10. Radio activity (Nuclear disaster).
11. Noise Pollution
12. The Earth Summits

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