

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

**CLASS- B.Com. III Sem.**  
**GROUP – Account Group**

**SUBJECT- Corporate Accounting**

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Issue of Shares,	
07 Aug 14 – 12 Aug 14		Forfeiture,	
13 Aug 14 - 18 Aug 14		Reissue of shares and buy back of shares.	
19 Aug 14 - 24 Aug 14		Redemption of Preference Shares.	
25 Aug 14 - 31 Aug 14		Issue & Redemption of Debentures.	
01 Sep 14 - 06 Sep 14	II	Final Accounts of Companies (Including calculation of managerial remuneration).	
07 Sep 14 – 12 Sep 14		Declaration of dividend,	
13 Sep 14 - 18 Sep 14		Profit and Loss Appropriation Account and disposal of Profits.	
19 Sep 14 - 24 Sep 14		Calculation of Pre and Post incorporation Profit / Loss.	
25 Sep 14 - 30 Sep 14	III	Valuation of Goodwill and Shares,	
01 Oct 14 - 06 Oct 14		Methods of Valuation.	
07 Oct 14 – 12 Oct 14		Accounts of Public Utility Companies (Electricity Company).	
13 Oct 14 - 18 Oct 14	IV	Meaning of Holding and Subsidiary Company.	
19 Oct 14 - 24 Oct 14		Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company,	
25 Oct 14 - 31 Oct 14		Accounting for liquidation of companies.	
01 Nov 14 - 06 Nov 14	V	Accounting for Merger as per AS 14.	
07 Nov 14 – 12 Nov 14		Internal Reconstruction of a company as per Indian	
13 Nov 14 - 18 Nov 14		Accounting Standard 14 (Excluding inter company	
19 Nov 14 - 30 Nov 14		holdings and reconstruction scheme)	

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

**CLASS- B.Com. III Sem.**

**SUBJECT- Principles of Statistics**

**GROUP – Management Group**

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Meaning, Definitions, Significance, Scope and Limitations of Statistics.	
07 Aug 14 – 12 Aug 14		Statistical investigation. Process of Data Collection, Primary and Secondary Data,	
13 Aug 14 - 18 Aug 14		Methods of Sampling, Preparation of Questionnaire,	
19 Aug 14 - 24 Aug 14		Classification and Tabulation of Data,	
25 Aug 14 - 31 Aug 14		Preparation of Statistical Series and its types.	
01 Sep 14 - 06 Sep 14	II	Measurement of Central Tendency- Mean,	
07 Sep 14 – 12 Sep 14		Median, Quartile,	
13 Sep 14 - 18 Sep 14		Mode,	
19 Sep 14 - 24 Sep 14		Geometric Mean and Harmonic Mean	
25 Sep 14 - 30 Sep 14	III	Dispersion and Skewness. Analysis of Time Series – Meaning, Importance,	
01 Oct 14 - 06 Oct 14		Components, Decomposition of Time Series, Measurement of Long Term Trends,	
07 Oct 14 – 12 Oct 14		Measurement of Cyclical and Irregular Fluctuations.	
13 Oct 14 - 18 Oct 14	IV	Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation.	
19 Oct 14 - 24 Oct 14		Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression,	
25 Oct 14 - 31 Oct 14		Regression Equations, Calculation of Coefficient of Regression.	
01 Nov 14 - 06 Nov 14	V	Index Number- Meaning, Characteristics,	
07 Nov 14 – 12 Nov 14		Importance and Uses.	
13 Nov 14 - 18 Nov 14		Construction of Index Numbers- Cost of living Index,	
19 Nov 14 - 24 Nov 14		Fisher's Ideal Index Number.	
25 Nov 14 - 30 Nov 14		Diagrammatic and Graphic presentation of Data	

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

**CLASS- B.Com. III Sem.                      SUBJECT- DBMS Concepts with SQL**  
**GROUP – Computer Application**

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Database System & Evolution of Database technology: Evolution of Database technology,	
07 Aug 14 – 12 Aug 14		File-Oriented System, Database System, Client Server Platforms.	
13 Aug 14 - 18 Aug 14		Database System in the Organization: Databases and Data sharing, Strategic database planning,	
19 Aug 14 - 24 Aug 14		Management control, Risks and cost of database,	
25 Aug 14 - 31 Aug 14		Logical and Physical data representation.	
01 Sep 14 - 06 Sep 14	II	Database Design: Database Development Life Cycle(DDLC), Principles of Conceptual Database Design,	
07 Sep 14 – 12 Sep 14		Objects, Specialization, Generalization, Relational ship, Cardinality, Attributes.	
13 Sep 14 - 18 Sep 14		Relational data model: Fundamental Concepts, Normalization process (1NF,2NF, 3NF, BCNF, 4NF ),	
19 Sep 14 - 24 Sep 14		Transforming Conceptual Model to a Relational Model.	
25 Sep 14 - 30 Sep 14	III	Relational Database Implementation: Relational Algebra, Relational implementation with SQL, Introduction,	
01 Oct 14 - 06 Oct 14		Data Definition language (DDL), data Manipulation Language (DML), Data control Language (DCL), Transaction Control	
07 Oct 14 – 12 Oct 14		Language(TCL), Schema and table definition, SQL functions: Mathematical functions, Group functions, View definition: Introduction, Command to create a view.	
13 Oct 14 - 18 Oct 14	IV	Physical Database System- Physical, storage media, Disk performance factors,	
19 Oct 14 - 24 Oct 14		Data storage format file organization and addressing methods implementing, Managing the Data base environment - Database administration and Control,	
25 Oct 14 - 31 Oct 14		DBA functions, goals, integrity, security and recovery.	
01 Nov 14 - 06 Nov 14	V	Structured query language using ORACLE–Create Tables,	
07 Nov 14 – 12 Nov 14		Manipulate Tables ,	
13 Nov 14 - 18 Nov 14		Database Query processing,	
19 Nov 14 - 24 Nov 14		Functions, Integrity,	
25 Nov 14 - 30 Nov 14		Indexing, View's.	

# INDIRA PRIYADARSHINI COLLEGE, CHHINDWARA ( M.P.)

## CONSPECTUS

CLASS- B.Com. III Sem.

SUBJECT- Indian Company Act.

GROUP – Economics Group

Date	Unit	Proposed Contents	Remark
01 Aug 14 - 06 Aug 14	I	Company-Definition, Characteristics,	
07 Aug 14 – 12 Aug 14		Types of Company.	
13 Aug 14 - 18 Aug 14		Formation of Company,	
19 Aug 14 - 24 Aug 14		Promotion,	
25 Aug 14 - 31 Aug 14		Incorporation and Commencement of Business.	
01 Sep 14 - 06 Sep 14	II	Detailed study of Memorandum of Association,	
07 Sep 14 – 12 Sep 14		Articles of Association and Prospectus.	
13 Sep 14 - 18 Sep 14		Articles of Association and Prospectus.	
19 Sep 14 - 24 Sep 14	III	Shares - Share Capital, Types of Shares, Transfer and Transmission of shares.	
25 Sep 14 - 30 Sep 14		Shareholders v/s Members of the company.	
01 Oct 14 - 06 Oct 14		Debentures - Meaning and Types,	
07 Oct 14 – 12 Oct 14		Borrowing power,	
13 Oct 14 - 18 Oct 14		Mortgages and Charges.	
19 Oct 14 - 24 Oct 14	IV	Directors - Managing Directors, Whole time Director, Their qualifications,	
25 Oct 14 - 31 Oct 14		Appointment, Powers, Duties and Liabilities.	
		Company- Meetings : Types,	
01 Nov 14 - 06 Nov 14		Quorum, Voting,	
07 Nov 14 – 12 Nov 14		Resolution and Minutes.	
13 Nov 14 - 18 Nov 14	V	Majority Powers and Minority rights,	
19 Nov 14 - 24 Nov 14		Prevention of oppression and mismanagement,	
25 Nov 14 - 30 Nov 14		Winding - up of companies - Types and Methods.	