

## SEMESTER-IV

### CORE-10. CAPITAL MARKET

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

*To give the students an overall idea about Capital market..*  
*To familiarise the students with capital market operations in India.*

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(15hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(25hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(25hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(20hrs)

#### SUGGESTED READINGS

- Gupta N.K and Monica Chopra: Financial Markets Institutions and services*  
*Yogesh Maheswary: Investment Management*  
*Kevin. S: Security Analysis and Portfolio Management*
4. *Preethi Singh: Dynamics of Indian Financial System*
  5. *Sojikumar.K and Alex Mathew: Indian Financial System and Markets*
- Bharathi. V.P.Pathak: Indian Financial System*  
*Khan. M.Y: Financial Services.*  
*International Trade and Financial Environment.*  
*Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

#### CORE-11 CORPORATE ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To provide a thorough knowledge about the accounting of companies*

MODULE-1 Redemption of Preference shares, its conditions- Issue of bonus shares-Guidelines- Under writing-Accounting for Buyback Shares.

(15 hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase- Calculation of purchase consideration (all methods) entries in the books of transferor and transferor companies, Revised Balance Sheet. (Excluding inter company holdings)

(30hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Sheet. Balance

(10hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator s final statement of accounts.

(15h rs)

## SUGGESTED READINGS

*Jain.S.P and Narang.K.L : Advanced Accountancy*  
*Maheswari.S.N and Maheswari S.K: Advanced Accounting*  
*Paul.K.R: Corporate Accounting*  
*Dr. S.M.Shukla and Dr.S.P.Gupta :Advanced Accounting*  
*Mc Shukla and T.S.Grewal:Advanced Accounts*  
*Rawat.D.S :Accounting*  
*Nirmal Gupta and Chhavi Sharma :Corporate Accounting Theory and Practice.*

## COMMON -4 ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hrs-72	Credit-4
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OBJECTIVES: *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-  
Entrepreneurialtraits Motivation;Roleofentrepreneurineconomic  
development-Factors affecting entrepreneurial  
growth. (12  
Hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems--  
EDP-Steps, contents, Need for training- target group- Contents of the training  
programme-Special Agencies for Entrepreneurial Development and Training-  
DIC.

(12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-  
Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility  
Analysis-Network Analysis-Project Planning

(12hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques,  
Merits and demerits, Capital rationing, (Including Problems) Preparation of Project  
Report-Scope-Content.

(24 hrs)

MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel,  
Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-

Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only)

(12 hrs)

*Practical Work:*

*Preparation of a project report.*

*Procedure to obtain financial assistance for small enterprises.*

*Case studies of successful /sick small business.*

*Industry visits.*

## SUGGESTED READINGS

*Desai, Vasant : Dynamics of entrepreneurial development and management.*

*Drucker, Peter F: Innovation and Entrepreneurship*

*Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India*

*Arora, Renu., Sood S.K : Entrepreneurial Development and Management*

*Khanka, S.S: Entrepreneurial Development*

## CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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### OBJECTIVES-

*To provide the students with an overall idea of financial services available in the country.*

*To create an understanding about recent trends in financial services sector.*

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services.

Merchant Banking- Functions- Regulation of merchant bankers. (10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

(12h rs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.

(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

SUGGESTED READINGS

*Gupta.N.K and Monika Chopra :Financial Markets,Institutions and Services.*

*Yogesh Maheswari: Investment Management*

*Kevin. S:Security Analysis and Portfolio Management*

*Avadhani.V.A:Security Analysis and Portfolio Management*

*Donald.M. Fischer : Security Analysis and Portfolio Management*

6. *Bhole. L.M : Financial Markets and Institutions*

*Bharathi.V. Pathak:Indian Financial System*

*Vasanth Desai:Indian Financial System-*

*Khan.M.Y:Financial Services.*

*N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.*