

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.

CORE (OPTIONAL)-2 INFORMATION TECHNOLOGY FOR OFFICE

(60% Theory and 40% Practical)

Instructional Hrs-90 Credit-3

OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor.

(Hrs-Theory-6,
Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and indents - Scaling text- Paragraph formatting options - Working with Grids - Creating frames Layers.

(Hrs-Theory-6,
Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.
(Hrs-Theory-9,
Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel.
(Hrs-Theory-9,
Practical-12).

MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation - colour scheme background action buttons slide transition Custom animation Creating 56 Master slides Managing slide shows - using pen Setting slide intervals
(Hrs-
Theory-4, Practical-8).

Practical Training:

- Create a small poster using pagemaker*
- Create a Brochure using pagemaker*
- Prepare Pay rolls in Excel*
- Cell Formatting Conditional*
- Analysis and presentation of data using charts*
- Using Functions*
- Using of Mailmerging feature of word.*

SUGGESTED READINGS

- Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications*
- Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.*
- Mastering PageMaker:Atman Rebecca & Atman Rich BPB Publications*