

SEMESTER VI
COURSE CODE - UG BCOM- M- T- 8
COURSE TITLE - CORPORATE ACCOUNTING
NATURE OF COURSE - MAJOR
Credit of the Paper: 6
Full Marks – 75 (60 + 15)

COURSE OBJECTIVE:

The objective is to help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the corporate financial statements.

UNIT -I:

Company – Introduction and Accounting for Shares & debentures

Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return

- **Issue of Shares** – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.
- **Right and Bonus Share** – Rules & Accounting
- **Underwriting of shares and debentures:** Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting.
- **Employee Stock Option Plan** – meaning; rules; Vesting Period; Exercise Period.

UNIT – II:

Buy back of Securities and Redemption of Preference Share & Debenture

- Buy Back of Securities – meaning, rules and Accounting.
- Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)
- Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

UNIT – III:

Company Final Accounts

- Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend (out of current profit, out of past reserve).
- Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

UNIT -IV:

Valuation

- **Goodwill** – valuation using different methods., Average Profit, Super Profit, Capitalisation and Annuity.
- **Shares** – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value.

UNIT – V:

Accounting for Holding Company

Preparation of Consolidated Balance Sheet as per Accounting Standard – 21/ Ind As 110 (excluding problems on chain and cross holding).

Relevant Accounting Standards (ASs) issued by the Institute of Chartered Accountants of India are to be followed.

Suggested Reading:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand
- R. L.Gupta&Radheswamy, Advanced Accountancy Vol. II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
- Hanif & Mukherjee, Corporate Accounting, TMH
- Frank Wood, Business Accounting Vol II, Pearson
- V.K.Goyal, Corporate Accounting, Excel Books
- Accounting Standards issued by ICAI

SEMESTER VI
COURSE CODE - UG BCOM- M- T- 9
COURSE TITLE - ENTREPRENEURSHIP DEVELOPMENT
NATURE OF COURSE - MAJOR
Credit of the Paper: 6
Full Marks – 75 (60 + 15)

Unit-1:

Introduction:

Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur); Entrepreneurship Meaning, elements, determinants and importance; Creativity – Role and need; Innovation in Entrepreneurship; Role of family business in India; The contemporary rolemodels in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations.

Unit-2:

Stimulation & Methods of Financing in Entrepreneurship

Stimulation – Concept, System of stimulation – Public & Private; Methods of Financing - access to finance, marketing assistance, technology, and industrial accommodation; The concept, role and functions of businessincubators, angel investors, venture capital, crowd funding, seed fund and private equity fund. Role of self-help groups.

Unit-3:

Entrepreneur and Law:

Legal protection of innovations-Patents, Trademarks and Copyrights-Intellectual Property Right.

Unit-4:

Entrepreneurship: Startup & Its Financing.

Resources mobilisation for entrepreneurship, Need for finance in entrepreneurship; Micro, Small and Medium Scale Enterprises - meaning, advantages and disadvantages; Startup: resource mobilisation for startup - accommodation and utilities; Basic startup problems, methods to solve startup problems. Government Initiatives: SAMRIDH Scheme, MSME Market Development Assistance (MDA), NIDHI Scheme (National Initiative for Development and Harnessing Innovations), Credit Linked Subsidy Scheme (CLCSS), Digital India GENESIS, Sustainable (ZED) Certification, The Multiplier Grants Scheme (MGS), Startup Leadership Program (SLP), ASPIRE (A Scheme for Promotion of Innovation, Rural Industries and Entrepreneurship),

Unit-5:

Project Planning and Feasibility Studies:

Sources of business ideas and tests of feasibility - Concept and Objective, Significance of writing the business plan/project proposal - Concept, importance andcontents of business plan/project proposal; Designing business processes, location, layout, operation, planning &control; preparation of feasibilitystudy report and project report [Unit to be studied along-with Case Studies as faras practicable]

Suggested Readings:

Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Sharma, S., Entrepreneurship Development, PHI

Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education

Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai,

Himalaya Publishing House.

Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.

SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

K Ramachandran, Entrepreneurship Development, McGraw-Hill Education

Mukherjee & Roy, Entrepreneurship Development, Oxford

Chandra B & Biswas B, Entrepreneurship Development, Tee Dee Pub (P) Ltd (Bengali & English Version)

SEMESTER VI
COURSE CODE - UG BCOM- M- T- 10
COURSE TITLE – INDIAN FINANCIAL SYSTEM
NATURE OF COURSE - MAJOR
Credit of the Paper: 6
Full Marks – 75 (60 + 15)

COURSE OBJECTIVE:

The objective is to provide the students a basic knowledge of components and structure of Indian Financial System. It also provides the students a basic knowledge of Indian Financial Markets & Institutions and to familiarize them with major financial services in India.

COURSE CONTENTS:

UNIT – I:

Introduction

Financial System- Meaning, Significance, Components; Structure of Indian Financial System.

UNIT – II:

Financial Institutions

Reserve Bank of India: Functions, Credit Control and Monetary Policy; Development Banks: Concepts, Objectives & Functions of National & State Level Development Banks (IFCI, IDBI, ICICI, NABARD, SIDCs). Commercial Banking: Functions, credit creation and limitations, Non-Banking Financial Companies (NBFCs): Definition, Functions, RBI regulations on NBFCs; Insurance Sector (Life & General) Objectives and Functions; Public & Private players;

UNIT – III:

Financial Markets

- a. **Money Market-** Concept, Structure of Indian Money Market, Basic idea of its different components – Call Money Market, Commercial Paper (CP), Treasury Bill (T-Bill), Certificate of Deposit (CD); Mutual Fund: Concepts, Types of Mutual Funds, Role of Mutual Funds in Indian Capital Market. Recent trends in the Indian Money Market.
- b. **Capital Market-** Primary Market and Secondary Market- Concept & Interrelation, Function and role of Stock Exchange (Including the basic ideas of types of stock market, Operation and Trading Mechanism of Stock Market)

UNIT – IV:

Financial Services

Merchant Banks: Definition, Functions, Role; Credit Rating: Meaning, Importance, Significance, Rating symbols by different Rating Agencies. Depository Services – Role and Function of Depository Services, Advantages, NSDL and CDSL.

Suggested Readings:

1. Indian Financial System and Financial Market operation: Sushil Mukherjee.
2. Indian Financial System: Theory and Practice: MY Khan.
3. Indian Financial System; 4th Edition: H R Machiraju.
4. Indian Financial System & Financial Market Operations: Anupam Karmakar.
5. Bhartiya Aarthik Byabasthyaebong Aarthik BajarerKarjabali: Sushil Mukherjee.
6. Bhartiya Aarthik Byabasthyaebong Aarthik BajarerKarjabali: Nayak, Sana.
7. Perspectives on Financial Services, Allied Publishers: Subhamoy Das.
8. Indian Financial Systems and Markets, McGraw Hill: Siddhartha Saha