

Semester – III

Major 1: Corporate Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Corporate Accounting	4	0	0	10 + 2 from a recognized board in Commerce stream	Nil

LEARNING OBJECTIVES (LO)

LO-1	To enable the students to acquire the basic knowledge of corporate accounting and to learn the techniques of preparing the financial statements
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Course OUTCOMES (CO)

At the end of the course, a student will be able to –

CO-1	Make necessary accounting entries.
CO-2	Keep final accounts of a company
CO-3	Evaluate goodwill and shares of a company
CO-4	Maintain proper record at the time of liquidation of the company

Syllabus of [COMC331C]

Unit 1: Alteration of Share Capital (15 lectures)

Consolidation and sub-division of shares - Issue of bonus shares, Issue of right shares - Provisions relating to Redemption of Redeemable Preference Shares - Entries for redemption, Balance-Sheet after Alteration.

Unit 2: Valuation of Goodwill and Shares (15 lectures)

Valuation of goodwill – Average profit method - Super profit method – Capitalization method

Valuation of shares – Net asset method – Yield method - Fair value method

Unit 3: Final Accounts of Companies (15 lectures)

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration

Unit 4: Profit prior to Incorporation and Liquidation of Company (15 lectures)

Profit prior to incorporation

Liquidation of companies - Statement of affairs - Liquidator's final Statement of account.

Distribution of Marks: Problem – 80 % and Theory – 20%

Reading and Interpretation of Financial Statements of a company can be given as assignment

Text Book:

Jain SP and Narang KL, "Advanced Accountancy" Volume II, Kalyani Publications, New Delhi

Suggestive Readings:

- Gupta R.L and Radhaswamy, "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
- Iyengar.S.P, "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
- Ganeson.S and Kalavathi S.R, "Corporate Accounting", Thirumalai Publications.
- Reddy.T.S and Murthy.A, "Corporate Accounting", Margham Publications, New Delhi.

Major 2: Indian Financial System

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Indian Financial System	4	0	0	10 + 2 from a recognized board in Commerce stream	Nil

LEARNING OBJECTIVES (LO)	
LO-1	To enable the students to know the various concepts and techniques of Indian Financial System and Capital Markets.
Course OUTCOMES (CO)	
At the end of the course, a student will be able to –	
CO-1	Understand the Structure and Functioning of the Indian Financial System.
CO-2	Understand the working of various financial markets and institutions.
CO-3	Analyze the various Financial Instruments used in the financial market.
CO-4	Familiarize with the various types of Financial Services offered.

Syllabus of [COMC332C]

Unit 1: Indian Financial System (15 lectures)

Overview of the Indian Financial System: Meaning of Financial System, Major Components, Financial System Design, Elements of Well-functioning Financial System, Role of Financial System.

(B) Financial Markets: Money Market

Overview of the Money Markets; Functions of Money Market; Benefits of an efficient Money Market; Role of RBI in Money Market; Money Market Instruments – Treasury Bills, Commercial Papers, Certificate of Deposit, Commercial Bills, Call/Notice/Term Money Market, CBLO.

Unit 2: Financial Markets - Capital Markets (15 lectures)

Primary Capital Market: Introduction to the intermediaries in Primary issue; Pricing Mechanism- Book Building Mechanism, Right issue, Private Placement of shares, Resource Mobilization from International Markets – ADR, GDR, ECBs

Secondary Capital market: Functions of Stock Exchange, Organizations of Stock Exchange, Management and Membership of Stock exchanges, Listing of Securities and trading of securities, Stock exchanges in India.

Unit 3: Financial Institutions (15 lectures)

Overview of Banking institutions – Commercial banks, Local Area Banks, Small Finance Banks, Payment Banks, Cooperative Banks

Overview of NBFCs – Types of NBFCs: Asset Finance Company (AFC), Investment Company (IC), Loan Company (LC), Infrastructure Finance Company (IFC), Systemically Important Core Investment Company, Infrastructure Debt Fund Non-Banking Financial Company, Non-Banking Financial Company and Micro Finance Institution, Non-Banking Financial Company Factors, Mortgage Guarantee Companies (MGC), NBFC's Non-Operative Financial Holding Company (NOFHC), NBFC-Account Aggregator

Unit 4: Financial Services (15 lectures)

Investment Banking, Credit Rating Agencies, Depositories and Custodian, Factoring and Forfaiting, Micro Finance.

Text Book:

1. Pathak Bharati (2018) : The Indian Financial System, Pearson Education
2. M Y Khan : Indian Financial System, The McGraw - Hill Companies

Suggestive Readings:

Major 3: Marketing Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Marketing Management	4	0	0	10 + 2 from a recognized board in Commerce stream	Nil

LEARNING OBJECTIVES (LO)

LO-1	To provide basic knowledge of concepts, principles, tools, and techniques of marketing.
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Course OUTCOMES (CO)

At the end of the course, a student will be able to –

CO-1	Demonstrate strong conceptual knowledge in the functional area of marketing management.
CO-2	Demonstrate effective understanding of relevant functional areas of marketing management and its application.
CO-3	Apply analytical skills in identification and resolution of problems pertaining to marketing management.
CO-4	Develop creative solutions to marketing problems.

Syllabus of [COMC333C]

Unit 1: Introduction to Marketing (15 lectures)

Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance.

Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

Unit 2: Market segmentation and Product (15 lectures)

Market segmentation: concept, importance and bases; Target market selection; Positioning concept and importance.

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 3: Pricing and Distribution Channels (15 lectures)

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Types of Retailers; e-tailing, Physical Distribution

Unit 4: Promotion and Recent developments in marketing (17 lectures)

Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Concepts of direct marketing, services marketing, green marketing, Rural marketing, guerrilla marketing; Consumerism.

Text Book:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 15th edition. Pearson Education.
2. Marketing Management (Text & Cases) Sultan Chand, by Dr. C. B. Gupta and Dr. Rajan Nair

Suggestive Reading:

- Marketing Management (Concepts & Cases) Himalaya Publishing House, by S. A. Sherlekar and R. Krishnamoorthy
- Marketing Management Indian Cases Pearson by Prachi Gupta, Ashita Aggarwal