

301 : Corporate Accounting

1. Issue of Share forfeiture and re-issue of share, Redemption of preference share
2. Issue and Redemption of debenture, Valuation of goodwill, value of share.
3. Final Accounts of companies, Divisible Profit, issue of bonus share, managerial Remuneration.
4. Liquidation of companies: List 'B' Contributions, Liquidation final statement of account, Statement of affairs and deficiency account.
5. Amalgamation, absorption and External re-construction excluding Inter. company holdings.

Suggested Readings:

1. Gupta B.L. Corporate Accounting
2. Jain Nareng: Advance Accounts
3. Jain, Khandelwal parik: financial Accounting
4. R.L. Gupta: Advance Accounts
5. Rao, Heda & Gupta: Corporate Accounting.
6. Shiukla M.C. & Grewal T.S. Advance Accounts

302 : Entrepreneurship Development

1. Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur.
2. Promotion of a venture: Opportunities analysis; External environmental analysis-economics, social, and technological; Competitive factors; legal requirements for establishment of a new unit.
3. Raising of funds; Venture capital sources and documentation required, Social responsibility.
4. Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements: role of Government in organizing EDPs; Critical evaluation.
5. Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution.

Suggested Readings:

1. Holt: Entrepreneurship-New Indian Experience; Prentice Hall of India
2. Pandey I. M: Venture Capital-The Indian Experience: Prentice Hall of India.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
4. Siner A David: Entrepreneurial Megabucks; John Wiley and Sons, New York.
5. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
6. Tandon B. C: Environment and Entrepreneur; Chugh Publications, Allahabad.

303: Indian Financial System

1. **Financial System: Meaning, significance, and components; Composition of Indian financial system.**
Reserve Bank of India: Organization; Management; Functions – credit creation and credit control; Monetary policy.
2. **Commercial Banks: Meaning; Functions; Development of Commercial Banking in India, Recent trends in Indian commercial banks.**
Development Banks: Concept, objectives, and functions of Development Banks. IFCI, IDBI, IRBI, ICICI, STDBI, NABARD, EXIM, State Level Development Banks:

State Level Development Banks: Objectives, function, and role of state level banks; State financial corporations; Development banks in industrial financing.
3. **An overview of financial markets in India.**
Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses, and (c) Call money market; Recent trends in Indian money market.
4. **Capital Market: Security market –(a) New issue market, (b) Secondary market; Functions and role of stock exchange; Listing procedure and legal requirements; Public issue-pricing and marketing; Stock exchanges- National Stock Exchange and over-the counter exchanges.**
5. **Financial Services: Depository System, Merchant banking –functions and role; SEBI: Objective and Function; Credit rating –concept, functions, and types.**

Suggested Readings:

1. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
2. Chandra Prasanna: Financial Management: Theory and Practice; Tata McGraw Hill, New Delhi.
3. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.
4. Khan M. Y : Financial Services; Tata Mcgraw Hill, New Delhi.
5. Khan M. Y: Indian Financial System: Theory and Practice; Vikas Publishing House, New Delhi.
6. Machiraju H.R: Indian Financial System; Vikas, Delhi.
7. Sengupta A. K. and Agarwal M. K: Money Market Operations in India; Skylark Publication, New Delhi.
8. Srivastava, R. M: Management of Indian Financial Institutions; Himalaya Publishing House, Mumbai.
9. Mathur M, Indian Financial System Himanshu Publications, Udaipur

304: International Trade and Finance

1. Need, Importance and problems of International trade, advantages and disadvantage of International trade, Free trade V/s protection trade, Tariff, quota and dumping.
2. Foreign Aid-Problems & Future prospects in Indian Economic Development, India's Foreign Trade-Introduction, Trends of Exports and Imports of India, Composition of India's Foreign Trade, Direction of India's Foreign Trade.
3. Balance of payment- Concept of BOT and BOP, Components, Importance, Causes of Disequilibrium and measures for correction. Meaning of Foreign Exchange Types, Importance and determination of Foreign Exchange Rate, Fixed and Flexible Exchange rates-merits and demerits.
4. Institutional set up for Export Promotion-Export promotion measures, Export, Promotion Councils, Commodity Board, ECGC, IIFT, Export House.
5. Institutional set up for Export Promotion-Export promotion measures, Export, Promotion Councils, Commodity Boards, ECGC, IIFT, Export house.

Suggested Readings:

1. Andley K.K.: Foreign Exchange Trade and Foreign Exchange
2. C.T. Kindelberger.: International Economics
3. Francis Cheamilan: International Trade and Export Management
4. Kuppu Swami: ABC of Foreign Exchange.
5. Lal. G.S.: Financing of foreign Trade and Foreign Exchange
6. P.T. Ellsworth: International Economics
7. Trivedi, I.V. & Sharma M.K: International Trade & Finance (Hindi)
8. Varghese, S.K.: Foreign Exchange and Financing of Foreign Trade

305 : Income Tax

1. Income Tax: Specific Terminology of Income Tax: Income P.4, A4., Person: Assesses, Agricultural Income, Exempted Incomes. Incidence of tax and residential status.
2. Computation of income under the head
- Salaries and Income from house property
3. Computation of Income under the head
Income from Business and Profession, capital gains, income from other sources.
4. Set off and carry forward of Losses deductions under section 80 Rebates from Tax.
5. Assessment of Indivisibles, Deductions of Tax at source, Advance payment of Tax

Suggested Readings:

1. Agrawal N and Jain CM, Jain OP: Income Tax Ramesh Book Depot. Jaipur
2. Mehrotra, H. C.: Income tax law & Accounts Sahitay Bhawan
3. Singhanian, Vinod K : Student Guide to Income tax, Tax Mann's