



# **TRIPURA UNIVERSITY**

**(A Central University)  
Suryamaninagar-799022**

## **Syllabus**

### **OF**

## **Commerce**

## **Semester III**

## **2014**

B.com General  
Semester-III  
Paper Code- C1P3  
INDIAN FINANCIAL SYSTEM  
Full Marks-100  
Theory-80 Internal Assessment- 20

Unit-I

Financial System: Meaning, Significance & Components - Structure of Indian Financial System (Concepts Only).

Commercial Banks – Credit Creation & Limitations

Reserve Bank of India- Credit Control Policy.

Unit-II

Money Market: Concept, Structure of Indian Money Market, Acceptance House, Discount House. Call Money Market, Recent Trend of Indian Money Market.

Unit-III

Capital Market: Concept, Security Market, Primary and Secondary Market – Functions & Role, Functionaries of Stock Exchange- Broker, Sub-Broker, Jobbers, Consultants. Institutional Investors.

Unit-IV

Non-Banking Financial Company- Functions and Roles.

Investors' Protection Functions & Role of the SEBI & Company Law Board.

Financial Service: Merchant Banking – Functions & Roles.

Credit Rating – Concept and Types.

**Suggested Readings:**

- Khan, M. Y., Indian Financial System- **Theory and Practices**, TMH, New Delhi.
- Bhole, L.M. Financial Markets and **Institutions**, TMH, New Delhi.
- Pathak, B., Indian Financial System-**Pearson**, New Delhi.
- Mukherjee, Ghosh and Roy, Indian **Financial System** and Financial Market Operations, Dey Book concern, Kolkata.
- Nayak and Sana, Indian **Financial System** and Financial Market Operations, Rabindra Library, Kolkata.
- Clifford, Gomez, Financial Markets, **Institutions and financial service**, PHI.

B.Com. General  
SEMESTER- III  
Paper Code :C2P3  
ENTREPRENEURSHIP DEVELOPMENT  
Full Marks-100  
Theory-80 Internal Assessment- 20

UNIT - I

Concept of Entrepreneurship and Entrepreneur – Nature of Entrepreneurship. Scope and Importance –Entrepreneurship as a career – Characteristics and Functions of Entrepreneur – Entrepreneurial Qualification – Role of Creativity and Innovation in Entrepreneurship: Micro Small and Medium Entrepreneurship, Sole Proprietorship, and Family Venture.

UNIT II

The Entrepreneur and Law: Legal Protection of Innovations – Patents – Trademarks and Copyright.

UNIT III

Promotion of a Venture: Opportunity Analysis, External Environment Analysis – Economic, Social and Technical factors.

Legal Requirements for establishing a New Unit.

Financing of New Ventures: Methods of Financing – Equity Financing, Venture Capital, Debt Financing and Government Grants.

UNIT IV

Project Planning and Feasibility Studies: **Methods of Preparation of Project Plans** : Technical, Financial and Commercial Feasibility; **Contents of a project report**

Entrepreneurial Development Programme (EDP):- **Need, Objectives, Phases Relevance and Achievements.**

Recommended Books: -

Entrepreneurship and small Business Start-up, **Growth and Maturity** – Paul Burns.

Entrepreneurship: Robert D Hisrich, Michael P Peters, Dean A Shepherd

Entrepreneurship in the New Millennium- Kuratko, Hodgetts

Pandey I. M: Venture Capital – The Indian Experience; Prentice Hall of India.

Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.

S. S. Khanka: Entrepreneurial Development, S. Chand & Co, New Delhi.

Vasant Desai: Dynamics of Entrepreneurial Development & Management. Himalaya Publishing House.

B.Com. General

SEM – III

Paper Code :C3P3

ADVANCED ACCOUNTING

Full Marks-100

Theory-80 Internal Assessment- 20

Unit I

Self-Balancing System  
Issue of Shares (Excluding Pro-rata allotment)  
Redemption of Preference Shares.

UNIT II

Accounting for Amalgamation.  
Absorption and Internal Reconstruction of Companies.

UNIT III

Departmental and Branch Accounts (Excluding Foreign Branch & Independent Branch)  
Government Accounting- Emerging Trend  
Fire Insurance Claim (Loss of Stock only)

UNIT IV

Royalty Accounts (Excluding Sub-royalty)  
Accounting for Packages and Empties  
Accounting for Higher Purchase and Installment Payment system.

**Suggested Reading:**

1. R. L. Gupta & Radheswamy, **Advance Accounting** Vol. I, S. Chand Publication.
2. Maheshwari & Maheshwari, **Advance Accounting** Vol. I, Vikash Publishing House.
3. Tulsian, **Financial Accounting**, Pearson **Higher Education**.
4. Hanif, M., & Mukherjee, A. **Corporate Accounting** McGrew Hill Publication, New Delhi.
5. Hanif, M., & Mukherjee, A. **Financial Accounting** McGrew Hill Publication, New Delhi.
6. Basu, Amitabha, **Corporate Accounting**, Tee Dee Publication, Kolkata.
7. Accounting Standards Issued by ICAI.

B.Com. Honours  
SEMESTER- III  
CORPORATE ACCOUNTING  
PAPER : H3  
Full Marks-100  
Theory-80 Internal Assessment- 20

Unit I

Issue of Shares (Including Pro-rata allotment), Forfeiture and Re-issue of Shares.  
Redemption of Preference Shares and Debentures.

UNIT II

Preparation and Presentation Company's Final accounts.  
Valuation of Goodwill – Valuation of Shares

Unit – III

Accounting for Amalgamation (AS-14), Absorption.  
Reconstruction (Internal and External) of Companies.

UNIT IV

Holding Company Accounts (Except Chain Holding and Cross Holding)  
Company Liquidation Accounts.

**Suggested Reading:**

1. R. L. Gupta & Radheswamy, **Advanced Accounting** Vol. I, S. Chand Publication.
2. Maheshwari & Maheshwari, **Advanced Accounting** Vol. I, Vikash Publishing House.
3. Tulsian, **Financial Accounting**, Pearson Higher Education.
4. Hanif, M., & Mukherjee, A. **Corporate Accounting**, McGraw Hill Publication, New Delhi.
5. Basu, Amitabha, **Corporate Accounting**, Tee Dee Publication, Kolkata.
6. Accounting Standards Issued by ICAI.