

**JYOTI NIVAS COLLEGE AUTONOMOUS
SYLLABUS FOR 2018 BATCH AND THEREAFTER**

Programme: B.Com.

Semester: V

ADVANCED CORPORATE ACCOUNTING

Course Code: 18BC505C

No. of Hours: 60

COURSE OBJECTIVES:

- To enable students to progress along from basics to more complex accounting situations.
- To have knowledge about various Accounting system adopted by various companies.
- To enhance the knowledge about recent development in accounting.

LEARNING OUTCOMES:

- To enable students to have knowledge about Public Utility concerns accounting functions.
- To enable students to know accounting system followed by farmers.
- To have knowledge about consolidation of holding and subsidiary companies.

UNIT 1

Accounts of holding companies:

18 HRS

Meaning of holding companies & subsidiary company – final accounts of holding companies and companies act – purchase of shares of subsidiary company during the financial year – elimination of inter-company transactions – unrealized profit – contingent liabilities –sale of shares of subsidiary company by holding company – cross holdings – practical problems on consolidation of balance sheet -rules and regulations for issue and sale of shares- voluntary disclosure by RBI. (concept only)

UNIT 2

Inflation Accounting:

12 HRS

Concept - Limitations of historical based-cost financial statements - Methods of Inflation Accounting: Current Purchasing Power Method - Current Cost Accounting Method (Including problems).

UNIT 3

Investment Accounting:

12 HRS

Meaning – nature of investment – classification of investment- investment acquisition - disposal of investment – problems.

UNIT 4

Farm Accounting:

12 HRS

Meaning-need and purpose – characteristics of farm accounting –nature of transactions - cost and revenue- apportionment of common cost- by product costing- farm accounting – recording of transactions- problems.

UNIT 5

Recent development in accounting:

06 HRS

Human Resource Accounting: Meaning – main features (characteristics) of Human Resource Accounting – advantages or importance of Human Resource Accounting – objects of HRA – aspects of HRA – Valuation of Human Resources – historical cost method – replacement cost method – opportunity cost method – present value method – the two sides of the account – Human Resource Audit- HRA in India. Value added statements-Environmental accounting-Brand accounting: Forensic accounting, Green Accounting– Meaning – significance.IFRS and INDAS (Concepts only).

SKILL DEVELOPMENT

- Collect the balance sheet of one Holding company and its Subsidiary company and prepare consolidate Balance sheet.
- Prepare imaginary balance sheet of Electricity Company.
- Collection of company's investment account
- Visiting a farm and collecting of one farm account details and preparation of Balance sheet.

BOOKS FOR REFERENCE

1. Jain S.P and Narang K L –Advanced Accountancy- Kalyani publishers, 19th revised edition 2013
2. Dr. S. N. Maheswari-Advanced Accountancy- Vikaspublication
3. R. L. Gupta – Advanced Accountancy
4. Shukla and Grewal - Advanced Accountancy
5. Dr. M.A. Arulanandam& Dr. K.S. Raman – Advanced Accountancy – Himalaya Publishing House

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Programme: B.Com.

Semester: V

CONTEMPORARY MARKETING AND RESEARCH

MARKETING ELECTIVE PAPER – 1

Course Code: 18BC505A

No. of Hours: 60

COURSE OBJECTIVES:

- To familiarize students with the recent trends in marketing.
- To study the various ethical approaches required in the field of marketing.
- To professionally over the challenges involved in marketing research.

LEARNING OUTCOMES:

- To enable the students to evaluate the need for conducting marketing research.
- To analyze the need for following ethics in the field of marketing.
- To enable the students to know the effectiveness of digital marketing.

UNIT 1

Marketing Research:

15 HRS

Meaning-Scope-Importance, characteristics- Advantages and Disadvantages-Challenges before marketing research, Process followed- Types of marketing research- Tools and techniques of marketing research-Role of marketing research in marketing decision making.

UNIT 2

Ethics in Marketing Research:

12 HRS

Importance-Ethical issues relating to Marketing Research by vendors, sponsors, field staff and respondents- Problems in conducting marketing research in India, Corporate governance and marketing -Ethics in marketing-Deceptive marketing practice.

Agricultural Marketing: Meaning-Scope-Marketing of agricultural inputs and produce

UNIT 3

Rural Marketing:

12 HRS

Meaning-Scope- Opportunities-Rural Marketing environment-Classification of rural consumers, Rural v/s Urban marketing- Problems in rural marketing- Strategies- Marketing of rural industry products, consumables and durables-Contemporary Rural marketing-Buyer behavior in rural India-Breaking entry Barriers.

UNIT 4

Recent trends in marketing:

10 HRS

Direct selling(Network marketing)-CRM- E-Commerce, Marketing through social channels- societal marketing- Cause related marketing.

UNIT 5

Digital Marketing:

11 HRS

Meaning, Difference between digital and traditional media, benefits of digital marketing, Latest digital marketing trends- Digital marketing strategy for websites- Digital marketing research- Methods of digital marketing research.

SKILL DEVELOPMENT

- Study of rural consumer behavior and presenting the same.
- Study on the importance of ethics in marketing.
- Study the recent trends in marketing.
- Study of importance of digital marketing

BOOKS FOR REFERENCE

1. William M Pride and O C Ferrell , Marketing concepts and strategies, Twelfth edition, Biztantra, 2005
2. O.C Ferrell, John Paul Fraedrich and Linda Ferrell- Business Ethics, Biztantra, 2006
3. Philip Kotler-Marketing management- Prentice Hall
4. P.G Aqinas- Business and Society- Anmol publications
5. RajendraNargundkar- Marketing research, TMH
6. R.V Badi and N.V Badi- Rural Marketing, Himalaya Publishing House 2007
7. C.N Sontakki- Marketing Management, Kalyani Publications,2014
8. Gopaldaswamy T.P- Rural marketing Environment, Problems and Strategies. Wheeler Publications, first Edition,1997
9. Ramaswamy V.S and Namakumar S- Marketing management: Global Perspective-Indian context-Macmillan 2006
10. Raghavendra K and ShruthiPrabhakar- Digital Marketing, Himalaya Publishing house, First edition 2016.

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Programme: B.Com.

Semester: V

DERIVATIVES AND COMMODITY MARKET

FINANCE ELECTIVE PAPER

Course Code: 18BC505B

No. of Hours: 60

COURSE OBJECTIVES:

- The objective is to provide students with a conceptual framework of Stock Markets and Commodity Markets, functionalities in these Markets and their mode of trading.
- To introduce them to various procedures to invest in the commodity & Derivative Markets
- To familiarize the student with the latest commodity & Derivative Market

LEARNING OUTCOMES:

- The course will help the student to know the basics of Commodity and Derivative Market
- The course will help the students to know the current trends in the Commodity & Derivative Market
- It will enable the students to become excellent investors in the Market.

UNIT1

AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS:

10 HRS

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

UNIT2

Financial Derivatives

14 HRS

Introduction, economic benefits of derivatives - Types of financial derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India

UNIT3

Clearing and settlement of futures and options: 14 HRS

Clearing members-clearing mechanism-settlement of future contracts-settlement of option contracts-risk management SPAN- basic difference between commodity, equity and index futures-accounting and taxation of derivative transactions

UNIT4

COMMODITYMARKET: 14 HRS

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market – physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges

UNIT5

TRADING INCOMMODITYMARKETS: 08 HRS

Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities.

SKILL DEVELOPMENT

- Prepare the chart showing Governing Body of the CommoditiesMarket.
- Prepare the list of commodities traded on commoditymarket.
- Enlist the role of NSDL andCSDL.
- Students can visit a financial institution dealing in commodity derivatives and study the products offered by him
- Students should individually select various futures or options and watch the behavior of these futures and options on a day to day for 15 days to see how futures and options might help mitigate the risks of investors

BOOKS FOR REFERENCE:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGrawHill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGrawHill.
3. K. Venkataramana, Stock & Commodity Markets,SHBP.
4. B. Kulkarni – Commodity Markets &Derivatives.
5. Khan, Indian Financial Systems, 6th edition, Tata McGrawHill
6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.