

Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

# B.Com (H) – Finance & Accounts Semester V

Course Structure of B.Com (H) in Finance & Accounts						
SEMESTER- V						
SI. No.	Subject (Theory)	L	Т	Р	Total Credit	Total Marks
1	Financial Market Operations	3	1	0	4	100
2	Business Ethics & Corporate Governance	4	0	0	4	100
	Total of Theory	7	1	0	8	200
SI. No.	Subject (Practical)	L	Т	Р	Total Credit	Total Marks
3	ESD (Internship, Project Work & Viva Voce)	0	0	16	16	400
	Total of Practical	0	0	16	16	400
_	5th Semester Total				24	600



Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

## B.Com (H) – Finance & Accounts Semester V

### Paper 1: Financial Market Operations

### **Course Contents**

#### **Unit: 1 Financial System**

Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries, the structure of Indian Financial System

#### **Unit: 2 Interest Rate Structure**

Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India

#### **Unit: 3 Money Market**

Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets

#### **Unit: 4 Capital Market**

Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs

#### **Unit: 5 Derivative**

Futures & Options, Trading, Clearing & Settlement

#### **Unit: 6 Commodity**

Clearing, Settlement & Risk Management of Commodity Trading

### **Unit: 7 Mutual Fund Operations**

Introduction, Schemes of Mutual Fund, Return & Tax Relief, AMFI, NAV Calculation

#### **Unit: 8 Financial Services**

Merchant Banking-Functions & Roles, SEBI guidelines, Credit rating-concept & types, Functions & limitations, Profile of Indian Rating Agencies

#### **Unit: 9 Investors' Protection**

Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Role of The SEBI, Company Law Board, Judiciary



Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

## B.Com (H) – Finance & Accounts Semester V

## Paper 2: Business Ethics and Governance

#### **Course Contents**

#### Unit: 1 Introduction to Business Ethics

Definition, Role in various types of business structures, responsibilities and obligations, Structure of business ethics

#### Unit: 2 Ethics in the Workplace

Small Business Ethics, Codes of Conduct, Code of Ethics, Corporate Responsibility

#### **Unit: 3 Corporate Compliance**

Definition, Responsibility, Laws and Regulations

### **Unit: 4 Social Responsibility**

Business accountability, Ethical Values, Environment

#### Unit: 5 Ethics' Positive Impact on Business

Employee rights, Productivity, Legality Issues

### Unit: 6 Business Ethics and the Financial World

Various examples of Insider Trading, Junk Bonds and Leveraged Buyouts



Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

## B.Com (H) – Finance & Accounts Semester V

Paper 3:

Internship, Project Work & Viva Voce