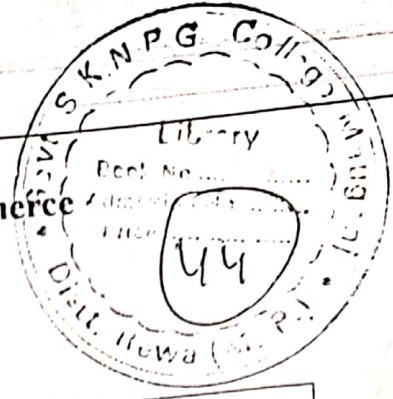
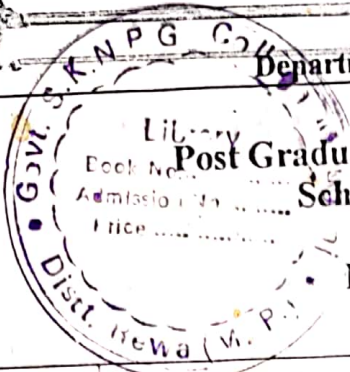


M. Com.

Department of Higher Education, Bhopal



**Proposed
Post Graduate Unified Syllabus for Commerce
Scheme of Compulsory Papers**

**M.Com. (First Semester)
Compulsory Papers**

Paper No	Compulsory Papers	Maximum Marks
I	Management Concepts	50
II	Business Environment	50
III	Advanced Accounting	50
IV	Cost Analysis and Control	50

**M.Com. (Second Semester)
Compulsory Papers**

Paper No	Compulsory Papers	Maximum Marks
I	Corporate Legal Framework.	50
II	Organizational Behaviour	50
III	Advanced Statistical Analysis	50
IV	Functional Management	50

**M.Com. (Third Semester)
Compulsory Papers**

Paper No	Compulsory Papers	Maximum Marks
I	Managerial Economics	50
II	Business Planning and Management	50
III	Entrepreneurship Skill Development	50
IV	Accounting for Managerial Decisions	50

SEMESTER-IV: SPECIAL ATTENTION TO THE STUDENTS

Students are required to select any one specialization out of seven suggested below:

Optional - Specialization

- (A) Marketing Management
- (B) Financial Analysis and Control
- (C) Human Resource Development
- (D) Accounting
- (E) Taxation
- (F) Banking and Insurance
- (G) Management of Services

✓ (A) MARKETING MANAGEMENT

- 1. Advertising & Sales Management
- 2. Consumer Behaviour
- 3. Rural & Agricultural Marketing
- 4. International Marketing
- 5. Dissertations / Project Report & Viva-Voce

(B) FINANCIAL ANALYSIS AND CONTROL

- 1. Security Analysis Portfolio Management.
- 2. Strategic Financial Management
- 3. Project Planning and Management
- 4. Indian Financial System
- 5. Dissertation / Project Report & Viva-Voce

(C) HUMAN RESOURCE DEVELOPMENT

- 1. Industrial Relations
- 2. Security and Welfare
- 3. Industrial Laws
- 4. Human Resource Planning and Development
- 5. Dissertation / Project Report & Viva-Voce

✓ (D) ACCOUNTING

- 1. Corporate Accounting
- 2. Cost Administration and Control
- 3. Accounting Theory
- 4. Institutional Accounting
- 5. Dissertation / Project Report & Viva-Voce

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Semester - I

Paper-I (Compulsory): Management Concepts

UNIT-I:

Maximum Marks: 50

Introduction: Concept of Management, Scope and Nature of Management, Approaches to management, Human relation, Behavioral and system approach.

UNIT-II:

Planning: Concept of Planning, Objectives and components of planning, Nature and Process of Planning, determination of objectives. Management by objectives Management by exception, concepts, nature and process of decision-making. Theories of decision-making.

UNIT-III:

Organizing: Concept, objectives and element of organization, process and principles of organization. Organization structure and charts, span of Management, Delegation of Authority, Centralization and Decentralization.

UNIT-IV:

Directing: Concept, Nature, Scope, Principles and Techniques of Direction, Communication concept, Process Channel and Media of Communication. Barriers to effective communication, Building effective communication system.

UNIT-V:

Controlling: Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management. Management education in India ~~Objectives~~ ~~Present~~

Suggested Readings:

1. डॉ. सुधाजी - प्रबंध अवधारणा व संगठनात्मक व्यवहार
2. जैन पी.सी. - संगठनात्मक व्यवहार
3. शाह व तांतेड़ - प्रबंधकीय अवधारणा
4. Understanding Organization - Shukla

Semester - I

Paper-II (Compulsory): BUSINESS ENVIRONMENT

Maximum Marks: 50

OBJECTIVE: This Course develops ability to understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.

Unit-I

Theoretical Framework of Business Environment: Concept, Significance and nature of business environment; Elements of environment -internal and external; Changing dimensions of business environment, Liberalisation, Privatisation and Globalisation.

Unit-II

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies industrial policy and licensing policy, fiscal policy, monetary policy, EXIM policy.

Unit-III

Political and Legal Environment of Business: Monopolistic Restricted Trade Practice (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection-Act, Patent Laws.

Unit-IV

Socio Cultural & International Environment: Social responsibility of business, Characteristic, Components, Scope, relationship between society and business, Targets of socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India.

Unit-V

Technological Environment: Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of Ecommerce, Electronic Banking Franchise Business.

Suggested Readings:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.
6. Ghosh, Biswanath : Economic Environment of Business, Vikas Publication, New Delhi.

Semester - I

Paper-III (Compulsory): Advanced Accounting

Maximum Marks: 50

OBJECTIVE: This course enables the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

Unit-I:

Final Accounts (Advanced with adjustment).

Unit- II:

Bank Reconciliation Statement, Rectification of Errors Accounting for non profit Organisation.

Unit-III:

Accounting from Incomplete Record Accounting for Insurance Claim.

Unit-IV:

Investment A/c, Voyage A/c, Insolvency A/c.

Unit-V:

Dissolution of partnership firm including sales of Firm and amalgamation.

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok : Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jaccicke R.K.: ~~Management~~ Accounting: South Western Publishing Co., Cincinnati, Ohio.
6. ~~Mohi. Gauri & S.K. Khanna~~ ~~Accounting in Hindi~~ J. English: ~~South~~ College Book House, Jaipur.
7. Jain, Pareek & Khandelwal: ~~Company A/c~~, Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c, Kalyani Pub. Delhi.
9. डॉ. रमेश मंगल- उन्नत लेखांकन Advanced accounting
10. R.L. Gupta : Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced accounting
13. Agarwal M, Jain M : Advanced accounting

Semester - I

Paper-IV (Compulsory): Cost Analysis and Control

Maximum Marks: 50

Unit-I:

Various cost concept, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, overheads.

Unit- II:

Process Accounting Joint product and by product, Equivalent production and inter process profit, Operating Cost.

Unit-III:

Marginal Costing: Concepts, Break Even Analysis, Uniform costing and inter firm comparison. Use of Managerial Costing in business Decision.

Unit-IV:

Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit, Objectives and Advantages.

Unit-V:

Standard Costing and Variance Analysis.

Suggested Readings:

1. डॉ. रमेश मंगल एवं सिंघई - लागत लेखांकन
2. Oswal Maheshwari - Cost Accounting
3. M. Agarwal & M Jain - Cost Accounting
4. ~~Jain & Narang - Cost Accounting~~
5. S.N. Maheshwari - Cost Accounting
6. M.C. Agarwal- Cost Accounting
7. Jawaharlal- Cost Accounting

Semester - II

Paper-I (Compulsory): CORPORATE LEGAL FRAMEWORK

Maximum Marks: 50

Unit-I:

The Companies Act, 1956 (Relevant Provisions): Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and membership, Meetings and resolutions; Company management; Managerial remuneration; Winding up and dissolution of companies.

Unit-II:

The Negotiable Instruments Act, 1881: Definition, types of negotiable instruments. Negotiation; Holder and holder in due course, Payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments.

Unit-III:

MRTP Act 1969: monopolistic trade practices; Restrictive trade practices; Unfair trade practices.

Unit-IV:

The consumer protection Act, 1986: salient features; Definition of Consumer right of consumer; Grievance redressal machinery.

Unit-V:

Regulatory Environment for International Business; FFMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other NTBs; Custom valuation and dispute settlement TRIP and TRIMS.

Suggested Readings:

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework
8. Rastogi U.S. and Shukla - Corporate Legal Framework

Paper-II (Compulsory): Organizational Behaviour

Maximum Marks: 50

Unit-I:

Concept of organization, Types and significance, Organization Goal and its determinants. Organization Behaviour - Concept, Nature and Significance, Organization Behaviour models.

Unit- II:

Personality: Concept, Theories, Determinants and importance, *Perception:* Concept, Process, Managerial Applications. *Learning:* Concept, Components, affecting factors and theories.

Unit-III:

Motivation: Meaning types and important elements, Theories of Motivation, *Attitudes and Values:* Concept, factors, significance and Theories.

Unit-IV:

Nature of interpersonal Behaviour. Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority.

Unit-V:

Organizational Conflicts: Causes and suggestions. Developing sound organizational climate, Management of change, Concept and Process of Organizational Development.

Suggested Readings:

1. ~~L.M. Prasad - Organizational Behavior~~
2. C.V. Gupta - Organizational Behavior
3. G.S. Sudha - Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior

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Semester - II

Paper-III (Compulsory): Advanced Statistical Analysis

Maximum Marks: 50

Unit-I:

Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.

Unit-II:

Theory of Sampling and Test of Signification.

Unit-III:

Analysis of Variance (including one way and two way classification), Chisquare Test.

Unit-IV:

Interpolation and Extrapolation. Association of Attributes.

Unit-V:

Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

Suggested Readings:

1. Shukla & Sethi - Advanced Statistical Analysis
2. Gupta C.E - Advanced Statistical Analysis
3. Gupta P.C - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

Semester - II**Paper-IV (Compulsory): Functional Management**

Maximum Marks: 50

Unit-I:

Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Nature, Need and influencing factors. Characteristics of a sound financial plan.

Unit-II:

Capitalization, Concept and Theories, Over and under capitalization, Capital structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating leverage.

Unit-III:

Concept of Marketing Management, Nature and Scope of marketing, Functions of marketing management, Marketing mix.

Advertising Management: Meaning Objectives, functions and scope, media of advertising, Selecting an advertising media Essential of a good advertising copy, Meaning of Sales Promotion, importance, limitations and methods of sales promotion.

Unit-IV:

Concept of Personal Management, Functions, Scope and Importance, Signification of man-power planning, Sources of recruitment, Characteristics of a good recruitment policy, Concept of selection, Selection procedure, Importance of employee training, methods of training.

Unit-V:

Production Management: Concept, Importance, functions, Types of production systems, Concept of production planning, objectives, elements and steps. Procedure of production control, Process of new product development, Concept of product diversification, standardization, simplification and specialization.

Suggested Readings:

1. Motihar M. - Functional Management
2. जैन, जिनेन्द्र कुमार - विपणन प्रबंध म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल

Semester - III

Paper-I (Compulsory): Managerial Economics

Maximum Marks: 50.

Unit-I:

Nature and Scope of Managerial economics, Managerial Economist Role and Responsibilities, fundamental economic concepts, Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.

Unit-II:

Demand Analysis, Elasticity of Demand, its Meaning and Importance, Price Elasticity, Income Elasticity, Cross Elasticity, Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.

Unit-III:

Production Function, Law of Variable Proportions, Law of Returns to Scale.

Unit-IV:

Business Cycles: Nature and Phases, Theories of Business Cycles, Non-Monetary Theories and Monetary Theories of Schumpeter, Hicks, Hayek, Hawtrey and Samuelson.

Unit-V:

Profit Management - Measurement of Profit, Concept of Risk and Uncertainty, Profit Planning and Forecasting.

Suggested Readings:

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, R.I. and Maheshwari, K.L. Managerial Economics, Sultan Chand and Sons New Delhi.
5. ~~Davies D.N. Managerial Economics, Videsh Prakashan, New Delhi.~~
6. Sinha V.C - Managerial Economics
7. Shareen Kerpal - Managerial Economics
8. Varshney R.C.- Managerial Economics
9. Shrivastava O.S. Managerial Economics Quality Publishing Company, Bhopal
10. सिंह प्रो. आर.एन., शर्मा डॉ. के.एन., चौधरी सी.एम., प्रबंधकीय अर्थशास्त्र - रमेश बुक डिपो, जयपुर
11. डॉ. शर्मा एवं डॉ. के. केजरीवाल, प्रबंधकीय अर्थशास्त्र, साहित्य भवन पब्लिकेशन, आगरा
12. जैन जिनेन्द्र कुमार - व्यावसायिक अर्थशास्त्र म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल

Semester - III

Paper-II (Compulsory): Tax Planning and Management

Maximum Marks: 50

14

Unit-I:

Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance and Tax Evasion. Tax Planning and Tax Management.

Unit-II:

Areas of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

Unit-III:

Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade zones, Infrastructure Sector & Backward Areas. Tax Incentives for Exporters.

Unit-IV:

Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds.

Unit-V:

Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

Suggested Readings:

1. Ahluja G.K. and Ravi Gupta: ~~Systematic Approach to Tax and Central Sales Tax~~ Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhania, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghania, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management
5. Mehrotra S.- Tax Planning and Management
6. Lakhotia - Tax Planning and Management
7. Saklecha Shripal - Tax Planning and Management
8. Goyal R.S. - Tax Planning and Management

Semester - III

Paper-III (Compulsory): Entrepreneurship Skill Development

Maximum Marks: 50

Objective: To give an exposure to the students to entrepreneurial culture and industrial growth and with a view to enabling them to set up and manage small Industry.

Unit-I:

The entrepreneur: Definition, emergence of entrepreneurial class; theories of entrepreneurship, socio-economic environment and entrepreneur. Characteristics of entrepreneur leadership, risk taking, decision making and business planning.

Unit- II:

Promotion of a venture: Opportunity analysis, external environmental forces-economic, social, technological, Competitive factors, legal requirements for establishment of a new unit and raising funds.

Unit-III:

Entrepreneurial Behaviour: Innovation and entrepreneurship, entrepreneurial behaviour, social responsibility.

Unit-IV:

Entrepreneurial development programme: Entrepreneurial development Programme relevance and achievements, role of government in organising such programmes. Critical evaluation.

Unit-V:

Entrepreneurship and Industrial development: Planning growth of industrial activities through industrial! Policy of the government role of industrial estates, Role of centre and state level promotional service and financial institutions. Role of development banks.

Suggested Readings:

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B - Entrepreneurship Development
6. जैन, डॉ० जिनेन्द्र कुमार, उद्यमिता-विकास, म.प्र. हिन्दी ग्रन्थ अकादमी, मोपाल
7. डॉ. रमेश मंगल, उद्यमिता-विकास

Semester - III

Paper-IV (Compulsory): Accounting for Managerial Decisions

Maximum Marks: 50

Unit-I:

Management Accounting: Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting Rate and duties of Management Accountant.

Unit-II:

Nature and Limitations of Financial Statements, Needs and objectives of financial analysis, Ratio Analysis: Profitability, Activity and Financial Ratios.

Unit-III:

Fund Flow analysis and Cash Flow analysis, Application of A.S.3

Unit-IV:

Capital Budgeting -

Nature and Characteristics of Long terms investment Decision, Methods of Ranking Investment proposals.

Unit-V:

Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit.

Suggested Readings:

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting
4. अग्रवाल एच जैन – प्रबंधकीय लेखांकन
5. गुप्ता एस.पी. – प्रबंधकीय लेखांकन

GROUP-A: SPECIALIZATION - MARKETING MANAGEMENT

PAPER-I: Advertising and Sales Management

Maximum Marks: 50

Unit-I:

Introduction: Concept, Scope, Objectives and Functions of advertising. Role of advertising in marketing mix and the advertising process, legal ethical and social aspect of advertising.

Unit-II:

Pre-launch Advertising Decision: Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy.

Unit-III:

Promotional Management: Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness.

Unit-IV:

Personal Selling: Meaning and Importance of personal selling, -Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling.

Unit-V:

Sales Management: Concept of sales management, Objectives and Functions of sales managements. Sales organization, Management of sales force and Sales force objectives, Sales force recruitment, selection, training, compensation and evaluation.

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Sontaka – Marketing Management
3. P.C. Tripathi – Marketing Management
4. Bhadad & Porwal – Marketing Management
5. जैन जिनेन्द्र कुमार – विपणन के सिद्धान्त म.प्र. हिन्दी ग्रन्थ अकादमी, भोपाल

GROUP-A: SPECIALIZATION - MARKETING MANAGEMENT

PAPER-II: Consumer Behaviour

Maximum Marks: 50

Unit-I:

Introduction: Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and Consumer movements in India.

Unit- II:

Organisational Buying Behaviour and Consumer, Research: Characteristics and Process of organizational, buying behaviour, Determinants of organizational buying behaviour. History of consumer research and Consumer research process.

Unit-III:

Consumer Needs and Motivations: Meaning of motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurement of motives and Development of motivational research.

Unit-IV:

Personality & Consumer Behaviour: Concept of personality, theories of personality, Personality and understanding consumer diversity, Self and self-images.

Unit-V:

Social Class and Consumer Behaviour: Meaning of social class, Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, ~~Selected~~ consumer behaviour applications of social class.

Suggested Readings:

1. Philip Kotler – Marketing Management

GROUP-A: SPECIALIZATION - MARKETING MANAGEMENT
PAPER-III: Rural & Agricultural Marketing

Maximum Marks: 50

Unit-I:

Rural Marketing: Image of Indian rural marketing and Approach to rural markets of India. Rural consumer and demand dimensions and Market segmentations, Channels of distribution and physical distribution Product management, Marketing communication and sales force tasks.

Unit- II:

Agricultural Marketing: Concept, Nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. *Agriculture market:* Meaning, Components, Dimensions and Classification.

Market structure: Dynamics of market structure, Components of market, structure and Market forces.

Unit-III:

Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity exchange and produce exchange, Cash market, Forward dealing, Exchange market, Speculative market, Channels of distribution for consumer goods, Agricultural consumer goods and Agricultural raw materials.

Unit-IV:

Rural Market in India: Regulated market, Genesis of regulated market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of ~~regulated~~ market, Future of regulated and regulated ~~markets~~ in India.

Unit-V:

Marketing of Farm Products: *Packaging* - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. *Grading and Standardization* - Meaning, Type, Criteria, Labeling and specification, storage, Warehousing, Processing and Selling.

Suggested Readings:

1. Marketing Management – Sontaka
2. Marketing Management – R.L. Vashney
3. Marketing Management – Bhadada & Porwal

Semester – IV

GROUP-A: SPECIALIZATION - MARKETING MANAGEMENT

PAPER-IV: International Marketing

Maximum Marks: 50

Unit-I:

International Marketing: Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.

Unit-II:

Export Organization: Meaning, affecting factors and types, *Overseas Product Development:* It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

Unit-III:

Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.

Unit-IV:

Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

Unit-V:

Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.

Suggested Readings:

1. International Marketing – V.S. Rathore

Semester – IV

GROUP-B: FINANCIAL ANALYSIS & CONTROL

PAPER-I: Security Analysis Portfolio Management

Maximum Marks: 50

Unit-I:

Investment: Concept, objectives and types, Investment and speculation, Factors of Sound Investment. *Financial Markets:* Meaning and Types, Investment opportunities available in India.

Unit- II:

Concept of Return and Risk, Sources and Types of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio selection, Markowitz, Model, Capital Assets Pricing Model.

Unit-III:

Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis

Unit-IV:

Stock Exchange in India: B.S.E., N.S.E., O.T.C., Interconnected Stock, Exchange In India, Stock Indices and their computation, SEBI: Their Power and Functions.

Unit-V:

Emerging Trends in India Capital Market: Depositories and Script less Trading, Book Building, Stock Lending Scheme, Rolling Settlement, Green Shoe Option, Responsibilities and code of conduct for portfolio manager.

Suggested Readings:

- | | | |
|---|---|------------------|
| 1. Investment Management | - | R.P. Rastogi |
| 2. Security Analysis and Portfolio Management | - | P. Pandian |
| 3. Security Analysis and Portfolio Management | - | S. Guruswami |
| 4. Security Analysis and Portfolio Management | - | Jordon / Fischer |

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Semester – IV

GROUP-B: FINANCIAL ANALYSIS & CONTROL

PAPER-II: Strategic Financial Management

Maximum Marks: 50

Unit-I:

Concept of Time Value of Money, Leverage Analysis: Financial and Operating Leverage.

Unit-II:

EBIT - EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis.

Unit-III:

Value of Equity and Preference Share, Valuation of debentures.

Unit-IV:

Dividend Decision: Relevance and Irrelevance of Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus Share.

Unit-V:

Working Capital: Concept, Needs and Affecting factors, Methods of Financing working capital, Working Capital Monitoring and control. Estimation of working capital.

Suggested Readings:

1. Strategic Financial Management
2. Strategic Financial Management (Hindi)

G.P. Lakhotia
N.P. Agarwal

Semester – IV

GROUP-B: FINANCIAL ANALYSIS & CONTROL

PAPER-III: Project Planning and Management

Maximum Marks: 50

Unit-I:

Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Role and qualities of a project Manager Classification of project, Project Identification, Sources of project ideas, Considerations for initial selection of projects.

Unit-II:

Project Formulation: Pre-feasibility study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.

Unit-III:

Project Finance: Direct Financial Assistance, Bridge Loans, Specific assistance scheme of Financial Institutions. Project Organization structure, Selection of project manager, Authority and Responsibilities of a project manager.

Unit-IV:

Project Implementation: Pre-requisites for successful implementation. Project Management Systems; characteristics, Necessity, Project Management Information System.

Unit-V:

Project Audit: Ex-post project evaluation, Human aspect of project management. Environment Appraisal of Projects (a brief review).

Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
5. अग्रवाल सिंह व मिश्रा – परियोजना नियोजन, रमेश बुक डिपो जयपुर

GROUP-B: FINANCIAL ANALYSIS & CONTROL

PAPER-IV: Indian Financial System

Maximum Marks: 50

Unit-I:

Introduction to Financial System: Components, functions, Nature and Role, Relationship between financial system and Economic growth.

Unit- II:

Money Market in India: Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning, functions and reforms

Unit-III:

Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial derivatives, Forward and future contracts, Options, Futures, Types and Benefits.

Unit-IV:

Credit Rating: Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit-V:

Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial system reforms.

Suggested Readings:

1. *Indian Financial System* - B. Prasad
2. *Indian Financial System* - Khan & Jain

GROUP-D: ACCOUNTING

PAPER-I: Corporate Accounting

Maximum Marks: 50

Unit-I:

Issue and Forfeiture of shares accounting for Redemption of Preference Share and Debenture. Buy back of Equity Share. Bonus Shares.

Unit- II:

Company Final Accounts AS-4, AS-5, Disposal of Profit.

Unit-III:

Merger of Companies AS-14

Unit-IV:

Internal Reconstruction of a Company, Liquidation of a company.

Unit-V:

Valuation of Goodwill and Share.

Suggested Readings:

1. Modern Accountancy - Mukharjee, Haif
2. Advance Accountancy Vol-2 - A.K. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - ~~Shukla &~~ Grewal
5. अग्रवाल एव जेन - निगमाय लखाका
6. अग्रवाल एव जेन - निगमाय लखाका

GROUP-D: ACCOUNTING
PAPER-II: Cost Administration and Control

Maximum Marks: 50

Unit-I:

Application of Marginal Costing, Key factor analysis, Profit planning, optimum product mix, Make or Buy decision, Price fixation, Discontinuance of product, Diversification of product line, Acceptance of new order, close down decision.

Unit-II:

Budgeting Process: Budget Manual, Zero Base Budget, Planning, Programming, Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods.

Unit-III:

Pricing Strategy: Factors influencing, product pricing, Pricing decision process, *Pricing Methods:* Cost plus pricing, Standard cost pricing, Marginal, cost pricing, Pricing for target rate of return: Added value, Method of Pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Administered Pricing, Export pricing, Skimming and penetration pricing policy, Price discrimination target pricing, Non financial factors of pricing.

Unit-IV:

Cost reduction and cost control, cost control process, Cost Reduction Process, Planning for cost Reduction Techniques for cost control and reduction, Value Analysis, Inventory control Techniques.

Unit-V:

TOM is costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing, Project Life Cycle Costing, Feedback control system, Activity Based costing, Target Costing, Enterprises Resource Planning, Value Benchmarking, BPO.

Suggested Readings:

1. Cost Accounting - Jawahar Lal
2. Cost Accounting - M.N. Arora
3. Cost Accounting - Ravi M. Kishore
4. Cost Accounting - M.L. Agarwal
5. Cost Accounting - R.N. Khandelwal
6. Cost Accounting - M.L. Oswal
7. Cost Accounting - Mahesh Agarwal
8. Cost Accounting - B.L.M. Nigam

Semester – IV

GROUP-D: ACCOUNTING

PAPER-III: Accounting Theory

Maximum Marks: 50

Unit-I:

Accounting: as information system, as a language factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory.

Unit- II:

Accounting Postulates, Concept and Principles, G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS9, Concept of Expenses, Gain and losses.

Unit-III:

Revenue Measurement and its relevance, various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Non-operating activities. Concept of comprehensive Income, Prior period items and extraordinary items.

Unit-IV:

Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting.

Unit-V:

Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting.

Suggested Readings:

1. Accounting Theory - Anwar Lal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal
4. Accounting Theory - R. Mangal

Semester – IV

GROUP-D: ACCOUNTING

PAPER-IV: Institutional Accounting

Maximum Marks: 50

Unit-I:

Accounting for holding company.

Unit-II:

Accounting for Bank and Insurance Company (including Life Insurance).

Unit-III:

Double Accounts System.

Unit-IV:

Accounting for Co-operative societies, Hotel Accounting.

Unit-V:

Government Accounting.

Suggested Readings:

1. Advance Modern Accountancy - Mukharjee & Hanif
2. Advance Accountancy Vol-2 - AK. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy - Shukla & Grewal