



MASTER OF COMMERCE
(M.Com.) Credit and semester
system syllabus

SEMESTER - 1st

NAME OF THE FACULTY: COMMERCE

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
1	101	Marketing Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
2	102	Managerial Economics	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
3	103	Finance & Accounts-I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
4	104	Finance & Accounts-II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (B-MARKETING)						
3	103	Marketing -I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
4	104	Marketing -II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (C- BANKING & INSURANCE)						
3	103	Banking & Insurance - I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
4	104	Banking & Insurance - II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04

Internal Evaluation:	
Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	15 Marks (10 Marks for LQ & 05 Marks for SQ)
Total:	30 Marks



MASTER OF COMOMMERCE (M.Com.)

Credit and semester system

syllabus NAME OF THE FACULTY: COMMERCE

SEMESTER - 2nd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
5	201	Business Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
6	202	Business Environment	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
7	203	Finance & Accounts - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
8	204	Finance & Accounts - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (B-MARKETING)						
7	203	Marketing - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
8	204	Marketing - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
ELECTIVE (C- BANKING & INSURANCE)						
7	203	Banking & Insurance - III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04
8	204	Banking & Insurance - IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours = 60	04

Internal Evaluation:	
Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	15 Marks (10 Marks for LQ & 05 Marks for SQ)
Total:	30 Marks



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NAME OF THE FACULTY: COMMERCE

SEMESTER - 3rd

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
9	301	Financial Decisions	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
10	302	Organisational Behaviour	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
11	303	Finance & Accounts - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
12	304	Finance & Accounts - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (B-MARKETING)						
11	303	Marketing - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
12	304	Marketing - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (C- BANKING & INSURANCE)						
11	303	Banking & Insurance - V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
12	304	Banking & Insurance - VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04

Internal Evaluation:	
Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	15 Marks (10 Marks for LQ & 05 Marks for SQ)
Total:	30 Marks



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NAME OF THE FACULTY: COMMERCE

SEMESTER - 4th

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT + INT = TOTAL	PASSING STANDARD EXT + INT = TOTAL	TOTAL TEACHING HOURS	CREDITS
COMPULSORY						
13	401	Strategic Management	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
14	402	Research Methodology in	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (A-FINANCE & ACCOUNTS)						
15	403	Finance & Accounts - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
16	404	Finance & Accounts - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (B-MARKETING)						
15	403	Marketing - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
16	404	Marketing - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
ELECTIVE (C- BANKING & INSURANCE)						
15	403	Banking & Insurance - VII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04
16	404	Banking & Insurance - VIII	70 + 30 = 100	28 + 12 = 40	15 Weeks x 04 Hours	04

Internal Evaluation:	
Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	15 Marks (10 Marks for LQ & 05 Marks for SQ)
Total:	30 Marks



ELECTIVE GROUP:(A) FINANCE & ACCOUNTS:

Paper No. 103 Finance & Accounts Paper-I:(Accounting for Managerial Decisions)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	<p>Introduction to Accounting:</p> <p>(1) Management Accounting as an area of accounting (2) Objective, nature and scope of Financial Accounting, Cost Accounting, Management Accounting (3) Management accounting and Managerial decisions (4) Management Accountant:</p> <p>a. Status-Functions b. Role-Responsibility</p> <p>Life cycle costing:</p> <p>a. Product life cycle costing b. Characteristics of PLCC c. PLCC and cost control d. Project life cycle</p>		18 + 08 =26
Unit-2	<p>Accounting Plan-Responsibility Centers</p> <p>(1) Meaning and significance of responsibility accounting , (2) Responsibility Centers:</p> <p>a. Cost-Centers b. Revenue-Profit center c. Investment center</p> <p>(3) Objectives and determinants of responsibility centers</p> <p>(4) Value chain analysis:</p> <p>a. Impact of value engineering on profit b. Distinction between value analysis and value engineering c. Benefit of value analysis</p> <p>(5) Activity based costing:</p> <p>a Concept of ABC b.Allocation of overheads under ABC c. Characteristics of ABC d. Steps to develop ABC system e. Benefit of system f. Target costing</p>		18 + 08 =26



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Unit-3	<p>Budgeting (1) Definitions of budget, Essential of budgeting (2) Types of budgets: a. Functional and master b. Fixed and flexible (3) Budgetary control - Zero base budgeting-performance budgeting</p> <p>Quality costing: a. Definition and classification of quality costs b. Cost of conformance c. Cost of non conformance d. Cost of lost opportunity e. Optimization of quality costs f. Quality cost reporting g. Analysis of quality costs</p>		<p align="center">17 + 07 =24</p>
Unit-4	<p>Marginal Costing and Break Even Analysis (1) Marginal costing: a. Concept, marginal costing and absorption costing b. Marginal costing Vs Direct costing ·</p> <p>(2) Cost-Volume profit analysis (3) Break-even analysis: Assumptions and practical application (4) Decisions regarding a. Sales-mix b. Make or buy c. Discontinuation of product line</p>		<p align="center">17 + 07 =24</p>

Internal Evaluation:

Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	<u>15 Marks (10 Marks for LQ & 05 Marks for SQ)</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Anthony, Robert : Management Accounting, Tarapore-wala, Mumbai
2. Barfield, Jessie, Ceily A. Raiborn and michael R. Kenny, Cost accounting, Traditions and innovations, South Western college publishing, Cincinnati, Ohio.
3. Decoster, Don T. and Elder L. schaffer, Management accounting, A decision emphasis, John wiley and sons inc., New York
4. Garrisn, Ray H. and Eric W. Noreen, Management Accounting, Richard D. irwin, Chicago.
5. Hasen, Don R. and Maryanne M. Moreen, Management accounting, South-western college publishing, Cincinnati, Ohio
6. Horngan, C.T. Gary L. sundem and William O. stratton, Introduction to management accounting, prentice hall, Delhi
7. Hornger, Charles T., Geroge Foster and Srikant M. Dailar, Cost accounting, A managerial emphasis, Prentice hall, Delhi
8. Lall, B.M. and I.C. Jain, Cost accounting, Principles and practice, Prentice Hall, Delhi
9. Pandey, I.M. : Management accounting, Vani publication, Delhi
10. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting profit planning and control, Prentice Hall, delhi



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ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 104 Finance & Accounts Paper-II: (Security Market Operations)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objectives: This course aims at equipping students with the practical knowledge about the functioning of primary markets and stock exchanges.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Security Markets - Legal Environment: SEBI Act- 1992, Securities Contract Regulation Act 1956, Companies Act 1956 (various provisions relating to securities), RBI rules and guidelines for FII's. Security Markets: Primary and secondary market; Primary market - its role and functions; Methods of selling securities in primary market; New financial instruments. Share Price Indices: Need and importance; Compiling of index numbers and interpretation.		18 + 08 =26
Unit-2	New Issues: SEBI guidelines for public issues -pricing of issue, promoters' contribution, appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc; Underwriting of issues; Allotment of shares; Procedures for new issues; e- trading. Secondary market: Role, importance, organisation of stock exchanges; Listing of securities in stock exchanges; Trading mechanism- screen based trading; Insider trading; Take-overs; Internet based trading.		18 + 08 =26
Unit-3	Depository: Role and need; The Depositories Act, 1996; SEBI'(Depositories and Participants Regulation) 1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL); Depository participant. NSE and OTCEI: National Stock Exchange and Over the Counter Exchange - role, organisation and management; Listing rules, procedure including formats, formalities; Accounting records for buying/ selling transactions; Nature of transactions - cash and forward; Settlement of trades.		17 + 07 =24



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Unit-4	Derivative Trading: Future and options- concept, meaning and importance; Methods of trading; Valuation of options. Funds from International Markets: FII's, Euro issues, ADR's, GDR's and FDI; Guidelines for raising funds from the international markets through various instruments. Credit Rating: Meaning and necessity; Credit rating agencies; Methodology of credit rating.		17 + 07 =24
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Internal Evaluation:

Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	<u>15 Marks (10 Marks for LQ & 05 Marks for SQ)</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Dalton, John M.: How the Stock Market Works, Prentice Hall, New Delhi.
2. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
3. Machi Raju, H.R: Merchant Banking; Wiley Eastern Ltd.; New Delhi.
4. Machi Raju, H.R: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.
5. Web site of bssindia.com, nse-india.com.
5. Chandratre KR-, et al: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi.
6. Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi
7. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi



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(With effect from Academic Year 2019-20)

ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 203: Finance & Accounts Paper-III (Project Planning & Control)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objectives of this course is to enable students learn the process and issues relating to preparation, appraisal review, and monitoring of projects

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Identification of Investment Opportunities: Project ideas, screening of ideas; Environment scanning and opportunity analysis; Government regulatory framework.		18 + 08 =26
Unit-2	Market and Demand Analysis: Information required for market and demand analysis; Sources of information-primary and secondary; Demand forecasting. Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.		18 + 08 =26
Unit-3	Cost of Project and Means of financing: Major cost component; Means of financing; Planning capital structure; Various financing schemes of financial institutions		17 + 07 =24
Unit-4	Profitability, Financial Projections and Tax Considerations: Cost of production; Break even analysis; Projected balance sheet, profit and loss account and cash flows statement; Provisions and considerations for computing taxable income.		17 + 07 =24

Internal Evaluation:

Assignment / Presentation 10 Marks
Seminar / Attendance 05 Marks
Test 15 Marks (10 Marks for LQ & 05 Marks for SQ)
Total: 30 Marks



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Reference / Text- Books/ Additional Reading:

1. Bryce, M.C.: Industrial Development, McGrawHill (Int. Ed), New York.
2. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi
3. I.D.B.I.: Manual of Industrial Project Analysis in Developing Countries.
4. O.E.C.D.: (O Manual for Preparation of Industrial Feasibility Studies, (u) Guide to Practical Project Appraisal.
5. Pitale, R.L.: Project Appraisal Techniques, Oxford and IBH.
6. Planning Commission: Manual for Preparation of Feasibility Report.
7. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.
8. Chaudhary, S.: Project Management, Tata McGraw Hill, New Delhi.
9. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, Heinemann Education Books, London.



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(With effect from Academic Year 2019-20)

ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 204: Finance & Accounts Paper-IV (Portfolio Management)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: **70 Marks**
Internal Evaluation: **30 Marks**

Objective: The objectives of this course is to enable students learn various methods of building portfolios, evaluation and revision under various economic environmental constraints.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Portfolio Management: Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation. Portfolio Analysis: Estimating rate of return and standard deviation of portfolio returns; Effects of combining securities; Markowitz risk-return optimization.		18 + 08 =26
Unit-2	Single Index Model: Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimization solution. Portfolio Construction: Techniques of portfolio construction.		18 + 08 =26
Unit-3	Capital Market Theory: Capital market line, security market line; Risk free lending and borrowing; Recent developments. Factor Models: Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; Two factor and multi factor models.		17 + 07 =24
Unit-4	Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures. Market Efficiency: Concept, importance and status of Indian capital market.		17 + 07 =24

Internal Evaluation:

Assignment / Presentation 10 Marks
Seminar / Attendance **05 Marks**
Test **15 Marks (10 Marks for LQ & 05 Marks for SQ)**
Total: **30 Marks**



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Reference / Text- Books/ Additional Reading:

1. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.
2. Clark, James Francis: Investment- Analysis and Management, McGraw Hill, International Edition, New York.
3. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition, New York.
4. Fischer, D.E. and Jordan R.J: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
5. Sharpe, William F; Gordon J Alexander and J.V Baily: Investments, Prentice Hall, Delhi.
5. Strong, Robert: Portfolio Construction: Management and Protection, West Publishing Co.
7. Sharpe, William F: Portfolio Theory and Capital Markets, McGraw Hill, New York.
8. Eiton Edwin J, Gumber Martin J: Modern Portfolio Theory and Investment Analysis; John Wiley, New York



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(With effect from Academic Year 2019-20)

ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 303 Finance & Accounts Paper No. V (Financial and Cost Accounting-I)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable students understand accounting concepts, tools, and techniques used for taking managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Capital Budgeting 1. Meaning and Concept-process 2. Decision on capital expenditures. Tactical V/s.Strategic investment. 3. Methods of appraising Expenditure 4. Control of capital Expenditure5.Capital Rationing-Examples.		18 + 08 =26
Unit-2	Capital Structure 1. Meaning and Concept. 2. Optimum Capital Structure 3. Point of indifference – Example 4. Capital Structure theories with Examples.		18 + 08 =26
Unit-3	Return on Capital Employed 1. Meaning and Capital employed, Profit and return. 2. Computation of return on capital employed- Examples. 3. DuPont control chart 4. Significance and use of return on capital employed techniques. 5. Return on capital employed and long-term price- Examples. 6. Variables affecting on return on capital employed. Inter-firm Comparisons. 1. Meaning procedure 2. Problems – purpose 3. Benefit - Limitations 4. Types of comparisons 5. Significance of ratios in inter-firm comparisons.		17 + 07 =24



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(With effect from Academic Year 2019-20)

Unit-4	Cash Budgeting		
	1. Meaning, Concept, Objective, form and preparation of cash budgeting 2. Methods of cash budgets a. Budgeted balance sheet methods. b. Profit cash forecasting c. Receipt and payment method. 3. Importance of cash budgeting		17 + 07 =24
	Uniform costing		
	a. Meaning b. Component for standardization c. Advantages - Disadvantage		

Internal Evaluation:

Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	15 Marks (10 Marks for LQ & 05 Marks for SQ)
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
5. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerail accounting, South-western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



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(With effect from Academic Year 2019-20)

ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 304 Finance & Accounts Paper No. VI (Financials and Cost Accounting-II)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable students understand in details about the accounting concepts, tools, and techniques used for taking managerial decisions.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Human Resources accounting 1. Meaning-definitions 2. Basic premises of H.R.A. 3. Objectives of H.R.A. 4. Significance of H.R.A. 5. H.R.A. Models a. Cost Models b. Present Value Models 6. H.R.A. models and Human resources developing		18 + 08 =26
Unit-2	Cost Control and Cost Reduction 1. Meaning – concepts 2. Importance 3. Cost control V/s. Cost reduction 4. Cost control process 5. Cost reduction process 6. Precautions in Implementation of cost reduction programme 7. Role of management account Social cost benefit analysis 1. Definition 2. C B A and investment decisions 3. C B A procedure 4. Techniques of C B A 5. Discounted cash flow techniques 6. Benefit / cost comparisons 7. Benefit / cost ratio 8. Benefits of C B A 9. C B A limitations.		18 + 08 =26



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(With effect from Academic Year 2019-20)

Unit-3	Valuation of shares 1. Need of valuation 2. Factor affecting valuation 3. Methods of valuation a. Net assets method (Intrinsic Value) b. Dividend yield method c. Earning yield method d. Price / Earning ratio method e. Accounting rate of return valuation method f. Gordon growth model g. Walter's model h. Fair value of shares		17 + 07 =24
Unit-4	Product pricing 1. Theories of pricing 2. Pricing policy 3. Aims and Objectives of pricing 4. Role of costs in pricing 5. Pricing methods a. Cost based method b. Standard cost pricing c. Target rate of return d. Marginal cost pricing e. Added value of pricing f. Opportunity cost pricing g. Going rate pricing h. Administered pricing i. Customary pricing 6. Strategies in product pricing 7. Pricing for established product 8. Price discrimination 9. Limiting factors in product pricing 10. Role of management accountant in product pricing		17 + 07 =24

Internal Evaluation:

Assignment / Presentation

10 Marks

Seminar / Attendance

05 Marks

Test

15 Marks (10 Marks for LQ & 05 Marks for SQ)

Total:

30 Marks



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Reference / Text- Books/ Additional Reading:

1. Beams, F.A. Advanced accounting, Prentice Hall, New Jersey
2. Dearden, J. and S.K. Bhattacharya, Accounting for management, Vikas Publishing House, New Delhi
3. Engler, C., L.A. Bernstein, and K.R. Lambert, Advanced accounting, Irwin, Chicago
4. Fischer, P.M., w.J. Taylor and J.A. Leer, Advanced accounting, South-Western, Ohio
5. Gupta, R.L. Advanced financial accounting, S. Chand & co., New Delhi
6. Horngren, Charles, T. George foster and Srikant M. Datar, Cost accounting, A managerial emphasis, prentice hall, India, Delhi
7. Kesio D.E. and J.J. Weygandt, Intermediate accounting, John Wiley and Sons, NY
8. Monga, J.R. Advanced financial accounting, Mayoor paperbacks, Nodia
9. Narayanswamy, R., Financial accounting, A managerial perspective, Prentice Hall, Delhi
10. Needles Jr. B.E., H.R. Anderson and J.C. caldwell, Financial and managerial accounting, Houghton mifflin Co., Boston
11. Shukla, M.C. and T.S. Grewal, Advanced accountancy, S. Chand & Co., New Delhi
12. Warren, C.S. and P.E. Fees, Principles of financial and managerail accounting, South-western, Ohio
13. Neigs, R.F. financial accounting, Tata MacGraw Hill, New Delhi



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(With effect from Academic Year 2019-20)

ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 403: Finance & Accounts Paper No.VII (Accounting Information System)

Credits: 04

Total Marks: 100 Marks

Semester End Examination: **70 Marks**

Internal Evaluation: **30 Marks**

Objective: To acquaint students with the use of computers in the area of financial and cost accounting.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Financial Accounting System: Financial transactions; Books of original entry -ledger, trial balance; Financial statements -profit and loss accounts and balance sheet. Practical knowledge on Wings Accounting and Wings Trade (Software). Synergy (2+2= 5 effect) Meaning, Characteristics of Synergy, Negative Synergy (2+2=5 effect), Synergy as a part of Management, Type of Synergy & Start up and operating Synergy.		18 + 08 =26
Unit-2	Use of software packages of various types of obtain financial accounting output for the following: 1. Day books 5. Trial Balance 2. Journals 6. Balance Sheet 3. General Ledger 7. Profit and Loss Account 4. Subsidiary Ledger 8. Other statements		18 + 08 =26
Unit-3	Cost Accounting System: Elements of cost; Classification; Cost sheet; Cost accounting methods and techniques.		17 + 07 =24
Unit-4	Use of Software Packages of various types to obtain cost accounting outputs like the following: 1. Analysis of cost -cost centers wise 2. Analysis of cost -cost elements wise 3. Allocation of overheads 4. Apportionment of overheads 5. Preparation of cost sheet 6. Variable and fixed costs -BEP, PVR analysis 7. Standard cost and variance analysis 8. Differential cost		17 + 07 =24



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Internal Evaluation:

Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	<u>15 Marks (10 Marks for LQ & 05 Marks for SQ)</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Kishore, Ravi M.: Cost Accounting, Taxmann Publications Ltd., New Delhi.
2. Iyenger, S.P.: Cost Accounting -Principles and Practice, Sultan Chand & Sons, New Delhi,
3. Gupta R.L and Radhaswamy, M.: Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. Software manuals.
5. Accounting Softwares: Tally, Miracle, Tata EXE, etc.



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ELECTIVE GROUP: (A) FINANCE & ACCOUNTS:

Paper No. 404: Finance & Accounts Paper No.VIII (Financial Institutions & Markets)

Credits: 04

Total Marks: 100 Marks
Semester End Examination: 70 Marks
Internal Evaluation: 30 Marks

Objective: This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.

UNIT	DETAILED	TEACHING HOURS	MARKS / WEIGHT
Unit-1	Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview. Financial Markets: Money and capital markets; Money market -meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI - an overview; Recent developments.		18 + 08 =26
Unit-2	Reserve Bank of India: Organization, management and functions; Credit creation and credit control; Monetary policy. Interest Rate Structure: Determinants of interest rate structure; Differential interest Recent changes in interest rate structure. Commercial Banks: Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.		18 + 08 =26
Unit-3	Insurance Sector: Objectives, role, investment practices of LIC and QIC; Insurance Regulatory and Development Authority- role and functions. Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; investment policies of non banking financial institutions in India.		17 + 07 =24



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Unit-4	Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India - an overview. Merchant Banking: Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India. Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India.		17 + 07 =24
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Internal Evaluation:

Assignment / Presentation	10 Marks
Seminar / Attendance	05 Marks
Test	<u>15 Marks (10 Marks for LQ & 05 Marks for SQ)</u>
Total:	30 Marks

Reference / Text- Books/ Additional Reading:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
4. Giddy.I.H: Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney.P.N: Indian Financial System, Sultan Chan & Sons, New Delhi.
8. Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi



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