



बिलासपुर विश्वविद्यालय शिक्षण विभाग, बिलासपुर (छ.ग.)

में “वाणिज्य एवं वित्तीय अध्ययन विभाग” में

इंटीग्रेटेड पंचवर्षीय बी.कॉम/एम.कॉम. कोर्स के अंतर्गत

सत्र 2016-17 में नियमित छात्रों के लिए लागू

सेमेस्टर पाठ्यक्रम



इंटीग्रेटेड पंचवर्षीय बी.कॉम/एम.कॉम.

वाणिज्य एवं वित्तीय अध्ययन

**Integrated Five Years B.Com./M.Com.
Commerce and Financial Studies**

बिलासपुर विश्वविद्यालय, बिलासपुर (छ.ग.)

पुराना हाईकोर्ट भवन, गांधी चौक, बिलासपुर (छ.ग.) 495001,

फोन : 07752-220031, 220032, 220033 फैक्स 07752-260294,

ई-मेल : bilaspur.university2012@gmail.com,

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एम.कॉम.
M.Com.

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Bilaspur University, Bilaspur (C.G.)
Department of Commerce and Financial Studies

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Department of Commerce and Financial Studies

Syllabus of M.com

From Session 2016-17 and onwards

Bilaspur University, Bilaspur (C.G.)
Department of Commerce and Financial Studies

M.Com.

<u>Semester – I</u>	External	Internal	Total
I.1 Managerial Economics	75	15 + 10	100
I.2 Organisation Theory	75	15 + 10	100
I.3 Managerial Accounting	75	15 + 10	100
I.4 Advanced Business Statistics	75	15 + 10	100
I.5 Business Finance	75	15 + 10	100
			500

<u>Semester - II</u>	External	Internal	Total
II.1 Behavioral Sciences	75	15 + 10	100
II.2 Accounting for Planning & Control	75	15 + 10	100
II.3 Financial Management	75	15 + 10	100
II.4 Strategic Management	75	15 + 10	100
II.5 Marketing Strategy	75	15 + 10	100
			500

Semester – III Compulsory Papers

III.1 Computer Applications In Business	75	15+10	100
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Four Papers of the Elective Group in the areas of: (100x4=400)

III. A } Group A: Accounting			
III. B } Group B: Finance			
III. C } Group C: Marketing			
III. D } Group D: Human Resource Management			
III. E } Group E: Banking & Insurance			
			400
			500

Semester - IV

Four Papers of the Elective Group in the areas of : (100x4=400)

IV.A } Group A : Accounting			400
IV.B } Group B : Finance			
IV.C } Group C : Marketing			
IV.D } Group D : Human Resource Management			
IV.E } Group E : Banking and Insurance			

Compulsory

IV.5. Project Report/Dissertation in the area of Elective Group Concern Viva-Voce	-50	-50	} 100
			500

GRAND TOTAL= 2000

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M.Com. (Semester System) Course

Elective Group A: Accounting

Semester III

- Paper III.A.1 : Accounting Theory
Paper III.A.2 : Advanced Cost Accounting
Paper III.A.3 : Management Information System
Paper III.A.4 : Working Capital Management

Semester IV

- Paper IV.A.1 : Advanced Auditing
Paper IV.A.2 : Corporate Reporting Practices
Paper IV.A.3 : Operations Research
Paper IV.A.4 : Tax Planning and Management

Elective Group B: Finance

Semester III

- Paper III.B.1 : Working Capital Management
Paper III.B.2 : Fund Based Financial Services
Paper III.B.3 : Financial System in India
Paper III.B.4 : Risk Management and Derivatives

Semester IV

- Paper IV.B.1 : Strategic Financial Management
Paper IV.B.2 : Security Analysis & Portfolio Management
Paper IV.B.3 : Project Management
Paper IV.B.4 : Securities Market Operations

Elective Group C: Marketing

Semester III

- Paper III.C.1 : Consumer Behavior
Paper III.C.2 : Services Marketing
Paper III.C.3 : Sales Management
Paper III.C.4 : Agricultural Marketing

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Semester IV

- Paper IV.C.1 : Advertising and Promotion Management
Paper IV.C.2 : Industrial Marketing
Paper IV.C.3 : Foreign Trade Management
Paper IV.C.4 : Global Business Environment

Elective Group D: Human Resource Management

Semester III

- Paper III.D.1 : Corporate HRD
Paper III.D.2 : Labour Welfare & Social Security
Paper III.D.3 : Labour Legislations in India I
Paper III.D.4 : Industrial Psychology

Semester IV

- Paper IV.D.1 : Employee and Organisation Development
Paper IV.D.2 : Industrial Relations in India
Paper IV.D.3 : Labour Legislations in India II
Paper IV.D.4 : Wage and Salary Administration

Elective Group E : Banking and Insurance

Semester III

- Paper III.E.1 : Bank Management
Paper III.E.2 : Management of Income in Banks
Paper III.E.3 : Customer Relationship Management in Banks
Paper III.E.4 : Knowledge Management in Banks

Semester IV

- Paper IV.E.1 : Marketing Management of Insurance Companies
Paper IV.E.2 : Financial Management of Insurance
Paper IV.E.3 : Product Management of Insurance
Paper IV.E.4 : Pricing and Promotion Management of Insurance

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SEMESTER-I
PAPER I.1
MANAGERIAL ECONOMICS

Unit-I : Nature and Scope of Managerial Economics : Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximization, Managerial Discretion and Behavioral Models; Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.

Unit-II : Theory of Consumer Demand : Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analyses of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects and Snob/Veblen Effects, Giffen's Paradox.

Unit-III : Demand Elasticity and Forecasting : Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business; Decisions, Demand Estimation- Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.

Unit-IV : Production Theory : Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Isocost and Ridge Lines and Modern Analysis of Producer's Equilibrium- Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External.

Unit-V : Cost Theory : Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behavior in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.

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SEMESTER-I
PAPER I.2
ORGANISATION THEORY

Unit-I : Organisation : Concept, Features, Types, Forms and Significance; Organizational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organizations.

Unit-II : Theories of Organisation : Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories - System, Contingency and Quantitative .

Unit-III : Organisation Structure, Culture and Conflict : Organizational Structure- Concept and Factors Influencing Organizational Structure; Departmentalization; Span of Management; Centralization and Decentralization; Delegation of Authority; Organizational Culture – Impact of Organizational Culture; Socio-Cultural Features of India and Its Impact; Organizational Conflicts-Positive and Negative Impact; Level of Organizational Conflicts-Individual Group and Organizational; Measures to Minimize Conflict.

Unit-IV :Organisational Change and Development : Managing Change- Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents.

Unit-V : Organisational Development : Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness-Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.

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SEMESTER-I
PAPER I.3
MANAGERIAL ACCOUNTING

Unit-I : Introductory : Generally Accepted Accounting Principles; Managerial Accounting–Concept and Distinction with Financial Accounting; Controllership Functions.

Unit-II : Inflation Accounting : Statement of the Problem, Methods of Inflation Accounting, Practical Difficulties in Inflation Accounting and Merits and Demerits.

Unit-III : Financial Analysis : Reclassification of Balance Sheet and Profit and Loss Account items; Ratio Analysis – Limitations and Types of Accounting Ratios and Preparation of Proforma Balance Sheet on the Basis of Accounting Ratios.

Unit -IV : Fund Flow and Cash Flow Statement : Concept of the Term Fund and Preparation of Fund Flow Statement under Working Capital Concept; Preparation of Cash Flow Statement.

Unit -V : Reporting to Management : Significance and Essentials of a Good Reports, Types of Accounting Reports; Levels of Management and Report.

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SEMESTER-I
PAPER I.4
ADVANCED BUSINESS STATISTICS

Unit-I : Statistical Decision Theory: Introduction; Structure of Decision Making Problem; Decision Making Environments; Decision Making under Uncertainty - Criterion of Optimism, Criterion of Pessimism, Equally likely Decision (Laplace) Criterion, Criterion of Realism and Criterion of Regret; Decision Making under Risk- Expected Monetary Value and Expected Monetary Loss Criteria.

Unit-II :Probability Theory and Distributions: Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Baye's Theorem; Binomial, Poisson and Normal Distributions-their Characteristics and Applications.

Unit-III : Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.

Unit-IV : Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.

Unit-V : Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test; Limitations of the Tests Hypotheses.

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SEMESTER-I
PAPER I.5
BUSINESS FINANCE

Unit-I : Introduction : Definition, Nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management – Profit Maximization Vs Wealth Maximization.

Unit-II : Planning for Funds : Financial Plan – Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements; Estimating the Need for Cash, Receivables and Inventories.

Unit-III : Capitalization : Concept, Difference between Capitalization and Capital Structure; Cost and Earnings Theories of Capitalization; Over-Capitalization and Under Capitalization – their Causes, Effect and Remedies.

Unit-IV : Pattern of Capital Requirements : Long-term and Medium-term Financing – Purpose, Sources and Instruments; Short-term Financing- Purpose, Sources and Instruments.

Unit-V : Raising of Funds : Sources and Forms of External Financing with Special Reference to India; Promotion –Steps and Importance of Promotion; Types of Promoters; Underwriting of Capital Issues–Trends and Broad Features of Underwriting in India; Long-term, Medium–term and Short-term Financing–Purpose, Sources and Instruments.

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SEMESTER-II
PAPER II.1
BEHAVIORAL SCIENCES

Unit-I : Introduction : Organisational Behaviour-Concept; Contributing Disciplines; Foundation; Challenges and Opportunities; Human Behaviour-Nature, Process and Models.

Unit-II : Individual Behaviour : Personality-Determinants; Theories; Organisational Implications; Perception – Process; Factors Influencing; Managerial Utility; Sensation Vs. Perception; Learning-Nature, Process, Factors Affecting, Importance for Managers; Motivation-Need, Theories and Types of Incentives and Precautions in their Use; Special Issues in Motivation-Employees Recognition Programmes and Employees Involvement Programmes; Skill-based Pay Plans; Flexible Benefits etc.

Unit-III : Group Behaviour : Transactional Analysis-Levels of Self Awareness; Ego States; Life Positions; Transactions; Stroking; Uses of T.A.; Group Dynamics-Meaning and Nature of Group; Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.

Unit-IV : Leadership, Power and Authority : Leadership-Nature, Significance and Styles; Theories; Providing Effective Leadership; Power and Authority Bases of Power and Sources of Authority; Authority Limits; Increasing Power.

Unit-V : Morale and Stress Management : Morale- Nature, Factors Influencing and Methods of Measurement; Morale Building; Productivity and Morale; Stress Management-Sources, Consequences and Coping Strategies.

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SEMESTER-II

PAPER II.2

ACCOUNTING FOR PLANNING AND CONTROL

Unit-I : Budgetary Control : Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages; Types of Budgets; Flexible Budgeting and Zero-base Budgeting.

Unit-II : Standard Costing and Variance Analysis : Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour and Overhead Variances.

Unit-III : Break-even Analysis : Assumptions and Limitations; Break-even chart; P/V ratio; Practical Application of Break-even Analysis.

Unit-IV : Marginal Costing : Concept and Distinction with Absorption Costing; Uses of Marginal Costing in Profitability Decisions, Pricing Decisions, Make or Buy Decisions and Decisions Relating to Suspension of Activities.

Unit-V : Responsibility Accounting : Concept; Responsibility Centers – Cost, Profit, and Investment Centers; Advantages; Transfer Pricing - Market-based Price and Cost-based Price.

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SEMESTER-II
PAPER II.3
FINANCIAL MANAGEMENT

Unit-I : Capital Budgeting : Meaning and Significance; Methods of Evaluating Investment Opportunities – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index.

Unit-II : Cost of Capital: Meaning and Significance of Cost of Capital; Computation of Cost of Debt; Preference Capital, Equity Capital and Retained Earnings; Combined (Weighted) Cost of Capital.

Unit-III :Capital Structure: Traditional Capital and MM Hypothesis; Factors Affecting Capital Structure; Operating and Financial Leverage; Measurement of Leverages; Analyzing Alternate Financial Plan.

Unit-IV : Management of Income: Internal Financing (Retained Earnings) – Determinants and Dangers; Dividend Policies – Amount, Regularity and Forms of Dividend Payment; Factors Determining Quantum of Dividend Payment; Stock Dividend and their Payment; Walter's Model and MM Hypothesis.

Unit-V : Management of Working Capital: Meaning, Significance and Types of Working Capital; Financing of Working Capital; Sources of Working Capital.

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SEMESTER-II
PAPER II.4
STRATEGIC MANAGEMENT

Unit-I :Concept of Strategy: Concept of Strategy and Strategic Management; Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Organisational Mission and Purpose; Objectives and Goals; Importance of Strategic Management.

Unit-II :Environmental Analysis and Diagnosis: Concept of Environment and its Components; Organisational Appraisal; Industry Analysis; Competitors Analysis; SWOT Analysis.

Unit-III :Strategy Intent: Grand Strategies – Turnaround, Divestment and Liquidation Strategies; Growth Strategies-Merger, Take-over and Joint Strategies, Integration and Diversifications.

Unit-IV :Functional Strategies: Marketing, Production/Operations and R & D plans and Policies; Personnel and Financial Plans and Policies.

Unit-V : Strategy Implementation and Evaluation: Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation; Strategic Evaluation and Control – Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control.

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SEMESTER-II
PAPER II.5
MARKETING STRATEGY

Unit-I : Introduction : Concept and Significance of Marketing Strategy; Marketing Strategy and New Economy – Major Drivers of New Economy and Changing Marketing Practices in Business; Factors Considered in Formulating Marketing Strategy.

Unit-II : Designing Strategic Marketing : Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning and Marketing Process; Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Nichers Strategies.

Unit-III : Designing Marketing Mix Strategies : Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process.

Unit-IV : Customer-Orientation in Marketing : Customer Relationship Marketing- Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing; Building Customer Satisfaction and Retention – Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers.

Unit-V : Recent Issues in Marketing Strategy : Direct Marketing – Concept and Significance; Major Channels for Direct Marketing; Marketing and Technology – Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing.

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SEMESTER-III

PAPER III.1

Computer Applications in Business

Unit-I : Computer Fundamentals : Meaning and Characteristics; Computer Generations; Classification of Computers; Organisation of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.

Unit-II : Information Technology : Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.

Unit-III : Operating Systems and Word Processing : Concepts; Basic Idea of DOS, WINDOWS and Unix; Introduction and Working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.

Unit-IV : Introduction to Accounting Packages : Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.

Unit-V : Database Management System : Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.

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SEMESTER-III
PAPER III.A.1
ACCOUNTING THEORY

Unit-I :Introduction : Concept of Accounting and its Changing Role; Users of Accounting Information and their Informational Need; Accounting and other Disciplines; Financial Accounting Vs. Management Accounting and Cost Accounting; Concept and Necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practice; Accounting Theory Vs. Accounting Practice.

Unit-II :Structure of Accounting Theory : Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; Financial Statements – Essentials, Nature, Uses, Functions and Limitations; Financial Statement Analysis – Objectives, Process and Types; Procedure for Analysis and Interpretation.

Unit-III :Establishment of Accounting Standards : The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB) – Objectives, Organization, Standard Setting Procedure and a brief Reference of International Accounting Standards; India's Standing Committee on International Financial Standards and Codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.

Unit-IV: Accounting Standards in India : A Detailed Discussion on – Disclosure of Accounting Policies, Valuation of Inventory, Cash Flow Statements, Depreciation Accounting, Revenue Recognition, Accounting for Investments, Accounting for Amalgamations, Segment Reporting, Consolidated Financial Statements, Provisions, Contingent Liabilities and Contingent Assets.

Unit-V : Accounting for Depreciation and Inventory : Concept and Methods of Depreciation; Depreciation on Replacement Cost; Factors Influencing the Choice of Depreciation Methods; Developing Depreciation Policy; Accounting Policies for Inventory – Concept, Need, Significance, Inventory Systems and Inventory Valuation Methods.

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SEMESTER-III
PAPER III.A.2
ADVANCED COST ACCOUNTING

Unit-I : Introduction : Meaning, Definition and Need for Cost Accounting; Classification of Cost; Behaviour of Costs; Principles of Cost Accounting; What Management Expects from Cost Accounting; Costing Department Organization and Relationship with other Department; Installation of a Costing System.

Unit-II : Activity Based Costing (ABC) : Meaning and Definition of ABC; Comparison of ABC with Conventional Costing System; Merits and Demerits of ABC; Stages in ABC; ABC System Installation and Operation; ABC- a Decision Making Tool.

Unit-III : Cost Control and Cost Reduction : Meaning and Importance of Cost Control and Cost Reduction; Cost Control Vs. Cost Reduction; Cost Control and Cost Reduction Process; Techniques of Cost Control and Cost Reduction; Areas of Application of Cost Reduction Programme; Benefits and Dangers of Cost Reduction; Cost Accountants Role in Cost Control and Cost Reduction.

Unit-IV : Uniform Costing and Interfirm Comparisons : Uniform Costing -Meaning , Objectives and Requisites of Uniform Costing; Uniform Cost Manual; Benefits and Limitations of Uniform Costing; Interfirm Comparisons-Meaning, Objectives and Procedure of Interfirm Comparisons; Advantages and Limitations.

Unit-V : Contemporary Issues or Recent Developments in Cost Accounting : Target Costing; Life Cycle Costing; Just-in-Time Approach; Value Chain Analysis; Cost Accounting Standards.

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SEMESTER-III

PAPER III.A.3

MANAGEMENT INFORMATION SYSTEM (MIS)

Unit-I :Introduction : Meaning, Definition, Characteristics and Importance of MIS; Elements of MIS; Information at Different Levels of Management; Nature of Reports at Different Levels of Management ; MIS Planning; MIS Structure; MIS Classification; MIS and Decision Making; Advantages and Disadvantages of MIS.

Unit-II :MIS and System Analysis : System Concepts; Types of System; Principles of System and Subsystems; Organization as a System; System Approach; Meaning, Nature, Function and Principles of System Analysis; Data Flow Diagrams,; Data Dictionary; Analysis of MIS.

Unit-III : MIS and System Design : System Design Concept; Principles of System Design; Input and Output Designing; Relevant Information Needs in MIS Design; Conceptual System Design; Detailed System Designing; Implementation; MIS Installation and Evaluation.

Unit-IV : Major Management Information System to Business : Accounting and Financial Information System; Production and Operations Information System; Marketing Information System; Personnel Information System and theirs Integration with other Information Systems; Other Information Systems.

Unit-V :Data Communication and Evaluation in MIS : Data Communication; Channels of Communication; Communication Hardware; Modes of Communication Networks; Communication Networks in India; Telecommunication; MIS Evaluation-Cost-Benefit Analysis; Critical Appraisal of MIS.

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SEMESTER-III
PAPER III.A.4
WORKING CAPITAL MANAGEMENT

Unit-I : Introduction : Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.

Unit-II : Financing Working Capital : Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.

Unit-III : Management of Cash : Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.

Unit-IV : Management of Receivables : Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.

Unit-V : Management of Inventory : Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.

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SEMESTER-III
PAPER IV.A.1
ADVANCED AUDITING

Unit-I : Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

Unit-II : Company Audit : Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

Unit-III : Cost Audit : Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.

Unit-IV : Management Audit : Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Unit-V : Current Issues in Auditing : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

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SEMESTER-III
PAPER IV.A.2
CORPORATE REPORTING PRACTICES

Unit-I : Financial Reporting : Concept of Financial Reporting; Objectives and Requirement of Financial Reports; Users in Financial Reporting; Qualitative Characteristics of Financial Reporting Information Significance of Company Annual Report; Benefits of Financial Reporting; Disclosure Requirements; Financial Reporting Practices in India.

Unit-II : Corporate Social Reporting : Concept and Objectives of Social Responsibility; Area of Corporate Social Performance; Approaches to Corporate Social Accounting and Reporting; Relationship between Human Resource Accounting and Corporate Social Reporting; Corporate Social Audit; Corporate Social Reporting in India.

Unit-III : Segment Reporting : Meaning and Need of Segment Reporting; Benefits of Segment Reporting; Requirements of Companies Act, 1956; Accounting Standard-17 on Segment Accounting Policies; Bases of Segmentation; Identifying Reportable Segments; Types of Disclosure in each Segment; Criticisms of Segment Reporting; Segment Disclosure in India.

Unit-IV : Corporate Governance Reporting : Concept, Objectives and Elements of Good Corporate Governance; Compliance Requirements under Listing Agreements; Companies Act, 1956; Accounting Standards and Committee Reports; Corporate Governance Reporting Practices in India.

Unit-V : Contemporary Issues in Corporate Reporting : Value-added Reporting; Environmental Reporting; Human Resource Reporting; Interim Reporting.

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SEMESTER-III
PAPER IV.A.3
OPERATIONS RESEARCH (OR)

Unit-I : Introduction : Historical Background; Meaning Definition; Characteristics Nature and Methodology of Operations Research, Models of 'OR'; Techniques of OR; Advantages and Disadvantages.

Unit-II : Linear Programming : Concepts and Meaning of Linear Programming; Assumptions and Important Terminology; Formulation of Linear Programming Problem; Solution by Graphical Method and Simplex Method in Case of Maximization and Minimization; Duality in LPP.

Unit-III : Transportation Problem : Concept, Features, Assumptions and Preparation of Transportation Table; Calculation of Transportation Cost by North West Corner Rule, Least Cost Method and Vogel's Approximation Method with Relative Merits and Demerits; Optimal Test by Stepping Stone Method and Modified Distribution Method.

Unit-IV : Assignment Problem : Concept and Meaning of Assignment Problem; Similarities and Dissimilarities with Transportation Problem; Assumptions; Solution Procedure Involved in Assignment Problem; Integer programming.

Unit-V : Network Analysis : Concept and Meaning of Network Analysis; Steps Involved in Network Analysis; Assumptions; Numbering of Events; Terminology; Preparation of Network Diagram; Time Estimates - PERT Time Estimates; CPM and its Calculation; Advantages and Disadvantages.

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SEMESTER-III
PAPER IV.A.4
TAX PLANNING AND MANAGEMENT

Unit-I : Introduction to Tax Management : Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation and Dividend Tax; Tax Planning with Reference to Location, Nature and Form of Organization of New Business.

Unit-II : Tax Planning and Financial Management Decisions : Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares.

Unit-III : Tax Planning and Managerial Decisions : Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.

Unit-IV : Special Tax Provisions : Tax Provisions Relating to Free Trade Zones, Special Economic Zones, Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.

Unit-V : Tax Payment and Issues Related to Amalgamation : Tax Deductions and Collection at Source; Advance Payment of Tax; Tax Planning with reference to Merger, Demerger, Reversemerger etc.

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SEMESTER-III
PAPER III.B.1
WORKING CAPITAL MANAGEMENT

Unit-I : Introduction : Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.

Unit-II : Financing Working Capital : Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.

Unit-III : Management of Cash : Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.

Unit-IV : Management of Receivables : Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.

Unit-V : Management of Inventory : Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.

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