

BILASPUR UNIVERSITY BILASPUR  
(OLD HIGH COURT BHAVAN, BILASPUR, C.G.)  
PRE-PH.D. COURSE WORK SYLLABUS  
PAPER -II (FOR COMMERCE)

UNIT-I

FUNDAMENTALS OF FINANCIAL ACCOUNTING :- DOUBLE ENTRY SYSTEM, PREPARATION OF FINAL ACCOUNT, DEPRECIATION, AMALGAMATION AND RECONSTRUCTION OF COMPANIES.

UNIT-II

COST ACCOUNTING :- UNIT COSTING, CONTRACT ACCOUNT, PROCESS ACCOUNT, BREAK-EVEN ANALYSIS, RECONCILIATION STATEMENT

UNIT-III

FINANCIAL MANAGEMENT :- RATIO ANALYSIS, WORKING CAPITAL, CAPITAL BUDGETING, CAPITAL STRUCTURE. *lost of capital*

UNIT-IV

APPLIED ECONOMICS :- NATURE AND SCOPE OF ECONOMICS, DEMAND AND COST ANALYSIS, MARKET STRUCTURE, PRICE DETERMINATION IN DIFFERENT MARKETS, FACTOR PRICING (WAGES, RENT, PROFIT, INTEREST), CONSUMER BEHAVIOUR ANALYSIS (EQUI-MARGINAL AND DIMINISHING MARGINAL UTILITY THEORY).

UNIT-V

MANAGEMENT PRINCIPALS :- MEANING AND FUNCTIONS OF MANAGEMENT, MBO, SWOT ANALYSIS, DECISION MAKING, DELEGATION OF AUTHORITY, E-COMMERCE, MARKETING RESEARCH (CONCEPT ONLY)

\*\*\*\*\*  
REFERENCE BOOKS/BOOKS RECOMMENDED:-

1. FINANCIAL ACCOUNTING - DR. S.M. SHUKLA, SAHITYA BHAWAN, AGRA
2. CORPORATE ACCOUNTING - DR. S.M. SHUKLA, SAHITYA BHAWAN, AGRA
3. COST ACCOUNTING - M.L. AGRAWAL
4. FINANCIAL MANAGEMENT - S.P. GUPTA
5. BUSINESS/MANAGERIAL ECONOMICS - V.C. SINHA, J.C. PANT, M.L. SETH
6. MANAGEMENT PRINCIPALS - R.C. AGRAWAL, S.C. JAIN, PHILIP KOTLER

NOTE: OTHER BOOKS MAY ALSO BE USED AS PER REQUIREMENTS.

*[Signature]*

*[Signature]*  
6/2/15