

**CURRICULUM
FOR**

"MASTER OF

**COMMERCE
(M.Com)"**

w.e.f. Academic Year 2021-'22

॥ तमसो मा ज्योतिर्गमय ॥

VISION

To provide equal opportunities for value based global education for creating an Enlightened Society

MISSION

To establish and facilitate educational institutions in the region for providing affordable value based global education to all who aspire to study and to create opportunities to educators, social workers and philanthropists to serve society



**SARVAJANIK
UNIVERSITY**

INCLUSIVE | INTEGRATED | INNOVATIVE

creating an enlightened society...

UNIVERSITY OFFICE

Dr. R. K. Desai Marg, Athwalines,
Surat-395001, Gujarat, India.

Website: www.sarvajanikuniversity.ac.in

Email: admin@sarvajanikuniversity.ac.in

Email: info@sarvajanikuniversity.ac.in

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Contact No. +912612660266




Constituent Institute:

**EVENING COMMERCE COLLEGE
ECC**

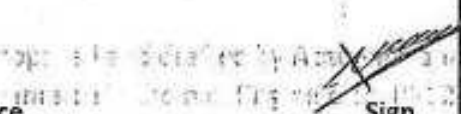


Course Curriculum
Master of Commerce

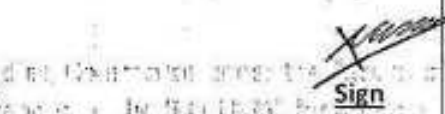
The Course Curriculum for Master of Commerce (Sem I & II) proposed and drafted by **Academic and Curriculum Committee of Commerce** under the Faculty of Commerce in the meeting held on 10-12-2021 and recommended to 'BOARD OF STUDIES' for approval.

| | | |
|--|--|--|
| Mr. Banti Shah Chairman, Academic & Curriculum Committee Commerce | Place of the meeting Sarvajanik University Office |  Sign |
|--|--|--|

The proposed Course Curriculum was approved by **Board of Studies, Commerce** under the Faculty of Commerce in the meeting held on 10-12-2021 and was recommended to the 'FACULTY' for approval.

| | | |
|--|--|---|
| Prof. Hemina Adhvaryu Chairman, Board of Studies - Commerce | Place of the meeting Sarvajanik University Office |  Sign |
|--|--|---|

The Course Curriculum approved by the **Faculty of Commerce** in the meeting held on 10-12-2021 and was recommended to 'ACADEMIC COUNCIL' for approval.

| | | |
|--|--|---|
| Dr. Hemina Adhvaryu Chairman & Dean, Commerce | Place of the meeting Sarvajanik University Office |  Sign |
|--|--|---|

The Course Curriculum approved by the 'Academic Council of Sarvajanik University' in the meeting held on 10-12-2021.

| | | |
|---|--|-------------|
| Prof. Persi Engineer Chairman, Academic Council & Hon'ble Provost, Sarvajanik University | Place of the meeting Sarvajanik University Office | Sign |
|---|--|-------------|





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M. Cam.
Evening Commerce College

Website : www.eveningcommercecollege.ac.in

Ph. : 0261-2240457, Mo. 87350 40457

E-mail : eccsurat_2008@yahoo.in

Minutes of Academic Curriculum Council

A meeting of Academic Curriculum Council of Master of Commerce of Sarvajanik University was held on 07-02-2022 at Conference hall at 2.00 p.m. Dr. Hemina P. Adhvaryu, Prof. Banti K Shah (chairman ACC), Dr. Mitali A. Badami, Dr. Darshan M. Thakor, Prof. Divyesh M. Mehta, Prof. Sejal B. Khandel, Dr. Krupa R. Trivedi, Prof. Roshni P. Langrana and Prof. Rutvi Zaveri were present in the meeting. The following points were discussed in the meeting.

Agenda No. 1: Approving Syllabus Financial & Management Accounting paper 7, 8, 9, 10, 11 and 12 for Master of Commerce Programme of Sarvajanik University.

Agenda No. 2: Approving Syllabus of Strategic Management paper 1 & 2 for Master of Commerce Programme of Sarvajanik University.

Agenda No. 3: Approving Syllabus of Financial Markets 1 & 2 for Master of Commerce Programme of Sarvajanik University.

Agenda No. 4: Approving Syllabus of International Business and Investment management for Master of Commerce Programme of Sarvajanik University.

Resolution 1: The syllabus of Financial & Management Accounting paper 7, 8, 9, 10, 11 and 12 Course for Master of Commerce Programme of Sarvajanik University was approved by the Academic Curriculum Council and proposed to Board of Studies of Faculty of Commerce of the University.

Resolution 2: The syllabus of Strategic Management paper 1 & 2 Course for Master of Commerce Programme of Sarvajanik University was approved by the Academic Curriculum Council and proposed to Board of Studies of Faculty of Commerce of the University.

Resolution 3: The syllabus of Financial Markets 1 & 2 Course for Master of Commerce Programme of Sarvajanik University was approved the Academic Curriculum Council and proposed to Board of Studies of Faculty of Commerce of the University.





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Resolution 4: The syllabus of International Business and Investment management Course for Master of Commerce Programme of Sarvajanic University was approved by the Academic Curriculum Council and proposed to Board of Studies of Faculty of Commerce of the University.

| Name | Signature |
|--------------------------|-----------|
| Dr. Hemina P. Adhvaryu | |
| Prof. Banti K. Shah | |
| Dr. Mitali A. Badami | |
| Dr. Darshan M. Thakor | |
| Prof. Divyesh M. Mehta | |
| Prof. Sejal B. Khandel | |
| Dr. Krupa R. Trivedi | |
| Prof. Roshni P. Langrana | |
| Prof. Rutvi Zaveri | |





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Minutes of Board of Studies

A meeting of Board of Study, Commerce faculty of Sarvajani University was held on 09-02-2022 at Conference hall at 2.00 p.m. Dr. Hemina P. Adhvaryu, Prof. Banti K. Shah, Dr. Darshan M. Thakor & Prof. Divyesh M. Mehta were present in the meeting. The following point was discussed in the meeting.

Agenda No. 1: Approving Syllabus of Financial & Management Accounting paper 7, 8, 9, 10, 11 and 12 Course for Master of Commerce Programme of Sarvajani University.

Agenda No. 2: Approving Syllabus of Strategic Management paper 1 & 2 for Master of Commerce Programme of Sarvajani University.

Agenda No. 3: Approving Syllabus of Financial Markets 1 & 2 for Master of Commerce Programme of Sarvajani University.

Agenda No. 4: Approving Syllabus of International Business and Investment Management for Master of Commerce Programme of Sarvajani University.

Resolution 1: The syllabus of Financial & Management Accounting paper 7, 8, 9, 10, 11 and 12 Course for Master of Commerce Programme of Sarvajani University was approved by the Board and proposed to Faculty of Commerce.

Resolution 2: The syllabus of Strategic Management paper 1 & 2 Course for Master of Commerce Programme of Sarvajani University was approved by the Board and proposed to Faculty of Commerce.

Resolution 3: The syllabus of Financial Markets 1 & 2 Course for Master of Commerce Programme of Sarvajani University was approved by the Board and proposed to Faculty of Commerce.

Resolution 4: The syllabus of International Business and Investment management Course for Master of Commerce Programme of Sarvajani University was approved by the Board and proposed to Faculty of Commerce.





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| Name | Signature |
|------------------------|-----------|
| Dr. Hemina P. Adhvaryu | |
| Prof. Banti K. Shah | |
| Dr. Darshan M. Thakor | |
| Prof. Divyesh M. Mehta | |





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Minutes of Faculty of Commerce

A meeting of Faculty of Commerce of Sarvajani University was held on 15-02-2022 at Conference hall at 2.00 p.m. Dr. Hemina P. Adhvaryu, Prof. Banti K. Shah, Dr. Darshan M. Thakor & Dr. Mitali A. Badami were present in the meeting. The following point was discussed in the meeting.

Agenda No. 1: Approving Syllabus of Financial & Management Accounting paper 7, 8, 9, 10, 11 and 12 proposed by Board of Studies of Commerce for Master of Commerce Programme of Sarvajani University.

Agenda No. 2: Approving Syllabus of Strategic Management paper 1 & 2 proposed by Board of Studies of Commerce for Master of Commerce Programme of Sarvajani University.

Agenda No. 3: Approving Syllabus of Financial Markets 1 & 2 proposed by Board of Studies of Commerce for Master of Commerce Programme of Sarvajani University.

Agenda No. 4: Approving Syllabus of International Business and Investment Management proposed by Board of Studies of Commerce for Master of Commerce Programme of Sarvajani University.

Resolution 1: The syllabus of Financial & Management Accounting paper 7, 8, 9, 10, 11 and 12 Course for Master of Commerce Programme of Sarvajani University was approved by the Faculty of Commerce and proposed to Academic Council of the University.

Resolution 2: The syllabus of Strategic Management paper 1 & 2 Course for Master of Commerce Programme of Sarvajani University was approved the Faculty of Commerce and proposed to Academic Council of the University.





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Resolution 3: The syllabus of Financial Markets 1 & 2 Course for Master of Commerce Programme of Sarvajanic University was approved the Faculty of Commerce and proposed to Academic Council of the University.

Resolution 4: The syllabus of International business Management and Investment Management Course for Master of Commerce Programme of Sarvajanic University was approved by the Faculty of Commerce and proposed to Academic Council of the University.

| Name | Signature |
|------------------------|-----------|
| Dr. Hemina P. Adhvaryu | |
| Prof. Banti K. Shah | |
| Dr. Darshan M. Thakor | |
| Dr. Mitali A. Badami | |



SARVAJANIK UNIVERSITY
Second Year M.Com.
Semester – III

STRATEGIC MANAGEMENT - I
MCAC11304

Unit-1 STRATEGY AND STRATEGIC MANAGEMENT (25%)

- (i) Definition and Characteristics of Strategy.
- (ii) Definition, Characteristics and Process of Strategic management.
- (iii) Level of Strategy (functional level, strategic business unit level, corporate level, global level) and examples of strategies of companies.

Unit-2 ENVIRONMENTAL ANALYSIS AND SWOT ANALYSIS: (25%)

- (i) Concept of environmental analysis
- (ii) Organizational Appraisal (meaning and process)
- (iii) Components of environmental analysis
- (iv) SWOT Analysis

Unit 3 GLOBAL ISSUES IN STRATEGIC MANAGEMENT: (25%)

- (i) Modes of entry in global market (licensing, franchising, FDI, joint ventures, EPC and Trunkey Contracts).
- (ii) Concerns related to global issues in strategic management.

Unit-4 ASSESSING CORPORATE CAPABILITIES AND RESOURCES: (25%)

- (i) Resource based view
- (ii) Corporate Capabilities
- (iii) Establishing and sustaining a competitive advantage (iv) The value chain Analysis
- (v) Resource audit and utilization
- (vi) Business process re engineering.



SARVAJANIK UNIVERSITY

Second Year M.Com.

Semester – IV

Strategic Management II

MCAC11404

Unit-1 Strategy Formulation :(25%)

- (i) Meaning of Strategy formulation, Process of establishing objectives.
 - (ii) Types of strategies (stability, expansion, retrenchment, combination, reengineering, e-engineering)
 - (iii) Process of Strategy formulation
- Unit-2 Strategy Implementation (i) Aspects of strategy implementation; concept, approaches and**

Unit-2 Strategy Implementation (25%)

- (i) Aspects of strategy implementation; concept, approaches and bases of resources allocation.
 - (ii) Process and Problems of strategy implementation
- Unit-3 Functional Strategies**

Unit-3 Functional Strategies (25%)

- (i) Meaning of Functional Strategies
- (ii) Contents of Financial (Sources of Funds, Usage of Funds & Management of earnings), Marketing (4 Ps), Operating (make or buy, inventory level, quality control, cost cutting) and personnel strategies (Recruitment, Development, Appraisal/Promotion, Motivation, Retirement.)

Unit-4 Strategy Evaluation (25%)

- (i) Concept of strategy evaluation
- (ii) Strategic and operational control (meaning and difference)
- (iii) Techniques of Strategic (strategic momentum control responsibility control centers, key success factors, common strategic approach) and (strategic leap control - issue management, strategic field analysis, systems modeling. scenario) and operational evaluation and control (internal analysis-value chain analysis, quantitative analysis, qualitative analysis), (comparative analysis-industrial standards, benchmark) and (overall analysis-Balance score card, Key factor analysis)

Reference Books:

1. Strategic marketing - making decisions for strategic advantage by Musadiq. A Sahaf. Prentice hall India. .

2. Strategic Management and Marketing by Narendra Singh - Humalaya Publishing House.



3. Strategic Management By L.M. Prasad - Sultanchand.

4. Strategic Management By Azhar Kazmi - Tata McGraw Hill

5. Business Policy and Strategic Management - Subba Rao - Himalaya Publications.



SARVAJANIK UNIVERSITY

Second Year M.Com.

Semester – III

Financial Markets – I

MCAC15305

| Unit | Course Inputs | Weightage |
|------|--|-----------|
| (1) | Financial Markets and Systems: Markets - Meaning, Characteristics, Types, Functions, Recent Developments. Financial Systems – Concept, Role & Importance, Indian Financial System, Saving Instruments. | 20% |
| (2) | Financial Institutions: Role & Formation of various institutions – Commercial Banks, DFI, Investment Banking, NBFC, HFC, Micro-finance. | 20% |
| (3) | Money Market: Concept, Role, Functions & Importance, Participants, Instruments, Role of RBI & MPC. | 20% |
| (4) | Capital Market: Concept, Role, Functions & Importance, Components, Sources of Capital, Stock Exchanges – Objectives, Characteristics, Management, Membership, Listing of Securities, Cash & Derivative Segments, Price changes & Analysis of Securities, Depository – Objectives, Advantages & Disadvantages to Stakeholders, Speculation & Speculative Contracts, SME Segment. | 20% |
| (5) | Intermediaries in Capital Markets: Primary Market – IPOs, FPOs, OFS; Pricing of Securities & their methods, Offer Documents, Appointment & Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Registrars, ASBA. | 20% |

Suggested Readings:

1. Financial Markets & Services – Gordon E. & Natarajan K. (Himalaya Publishing House)
2. Indian Financial System – Vasant Desai
3. Financial Markets & Institutions – L. M. Bhole (Mc-Graw Hill Publishing India)
4. Indian Financial System – Theory & Practice - M. Y. Khan (Vikas Publishing House)
5. Financial Markets, Institutions & Financial Services – V. Kumar, K. Gupta & M. Kaur (Taxmann's Publications)
6. Annual Reports of Major Financial Institutions in India
7. Prominent Business Newspapers & Magazines



SARVAJANIK UNIVERSITY

Second Year M.Com.

Semester – IV

Financial Markets – II

MCAC15405

Objective:

After studying this paper, students will be able to: -

CO:1 Understand importance of team and methods to make team more effective

CO:2 Understand meaning of stress and sources of stress and learn to manage stress

CO:3 Understand public relation in context with corporate

| Unit | Course Inputs | Weightage |
|------|--|-----------|
| (1) | Regulated Markets: Meaning, Objectives, Management. Standardization & Grading, Recent Trends. Co-operative Marketing – Concept, Need & role. | 20% |
| (2) | Commodity Exchanges: Meaning, Objectives, Recognized Exchanges In India, Recent Developments. | 20% |
| (3) | Foreign Exchange Market: Meaning, Participants, Sources of demand & Supply, Methods of determining exchange rate, Factors affecting exchange rate, Trading of foreign currencies. | 20% |
| (4) | Market Functionaries: Various market functionaries, Different types of contracts – Spot & Derivative, Speculation in market, Malpractices in the market. | 20% |
| (5) | Regulation of Financial Markets: SEBI (Issue of Capital & Disclosure Requirements) Regulations, 2018; Regulatory provisions for various intermediaries, Investor Protection, SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015. | 20% |

Suggested Readings:

1. Financial Markets & Services – Gordon E. & Natarajan K. (Himalaya Publishing House)
2. Indian Financial System – Vasant Desai
3. Financial Markets & Institutions – L. M. Bhole (Mc-Graw Hill Publishing India)
4. Indian Financial System – Theory & Practice - M. Y. Khan (Vikas Publishing House)
5. Financial Markets, Institutions & Financial Services – V. Kumar, K. Gupta & M. Kaur (Taxmann's Publications)
6. Annual Reports of Major Financial Institutions in India.
7. Prominent Business Newspapers & Magazines



SARVAJANIK UNIVERSITY

Second Year M.Com.

Semester – III

International Business – I

MCAC 15306

| Unit | Course Inputs | Weightage |
|------|--|-----------|
| (1) | International Business | 20% |
| (2) | International Business Environment | 20% |
| (3) | Strategy Development in the | 20% |
| (4) | International Business | 20% |
| (5) | International Economic Institutions & Integrations | 20% |

Suggested Readings:

1. Financial Markets & Services – Gordon E. & Natarajan K. (Himalaya Publishing House)
2. Indian Financial System – Vasant Desai
3. Financial Markets & Institutions – L. M. Bhole (Mc-Graw Hill Publishing India)
4. Indian Financial System – Theory & Practice – M. Y. Khan (Vikas Publishing House)
5. Financial Markets, Institutions & Financial Services – V. Kumar, K. Gupta & M. Kaur (Taxmann's Publications)
6. Annual Reports of Major Financial Institutions in India
7. Prominent Business Newspapers & Magazines



SARVAJANIK UNIVERSITY

Second Year M.Com.

Semester - IV

Investment Management - I

MCAC15406

| Unit | Course Inputs | Weightage |
|------|----------------------------------|-----------|
| (1) | INVESTMENTS | 20% |
| (2) | BOND INVESTMENT ANALYSIS | 20% |
| (3) | EQUITY ANALYSIS | 20% |
| (4) | PORTFOLIO ANALYSIS AND SELECTION | 20% |
| (5) | PORTFOLIO MANAGEMEN | 20% |

Suggested Readings:

1. Financial Markets & Services – Gordon E. & Natarajan K. (Himalaya Publishing House)
2. Indian Financial System – Vasant Desai
3. Financial Markets & Institutions – L. M. Bhole (Mc-Graw Hill Publishing India)
4. Indian Financial System – Theory & Practice - M. Y. Khan (Vikas Publishing House)
5. Financial Markets, Institutions & Financial Services – V. Kumar, K. Gupta & M. Kaur (Taxmann's Publications)
6. Annual Reports of Major Financial Institutions in India
7. Prominent Business Newspapers & Magazines



SARVAJANIK UNIVERSITY

M.COM SEM 3

FINANCIAL & MANAGEMENT ACCOUNTING PAPER - 07

Course Outcomes: After completing the course, the student will be able to:

CO1: Identify different types of cost and determining cost

CO2: Prepare various cost statement and tools

Contents:

MCAC13301

| Units | Particulars | Weightage |
|-------|--|-----------|
| 1 | Overview of Cost Accounting | 20% |
| 2 | Performance Measurement in Cost Accounting | 20% |
| 3 | Process Costing | 20% |
| 4 | Decision Making Tools | 20% |
| 5 | Emerging Costing Approaches | 20% |

References:

- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Cost accounting problems and solutions R. Palaniappan, N. Hariharan 2014 I.K. international publishing house ltd.



SARVAJANIK UNIVERSITY
M.COM SEM 3
FINANCIAL & MANAGEMENT ACCOUNTING PAPER - 08
(CORPORATE TAX STRUCTURE AND PLANNING)

Course Outcome: After successful completion of this course, students will be able to:

- CO1: Compute tax liability of a company
- CO2: Consider tax implications while taking business decisions
- CO3: Assess impact of taxation on trade off of financial decisions
- CO4: Independently undertake corporate tax planning.

Contents:

MCAC 13302

| Units | Particulars | Weightage |
|-------|---|-----------|
| 1 | Tax planning and Management | 25% |
| 2 | Income from other sources | 25% |
| 3 | Profits and gains from business and Profession | 25% |
| 4 | TDS and Advance tax | 25% |

References:

- Direct Taxes - V. K. Singhania; Taxmann Publication.
- Students guide to Income - Tax - V. K. Singhania.
- Advanced Accounting - Tulsian; Tata. McGraw Hill.
- Management Accounting - Dr. S. P. Gupta; SahityaBhavan, Agra.
- Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.
- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.

| | | |
|--|--|-----|
| | | 25% |
| | | 25% |
| | | 25% |
| | | 25% |



SARVAJANIK UNIVERSITY
M.COM SEM 3
FINANCIAL & MANAGEMENT ACCOUNTING PAPER - 09
(SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT)

- Course Outcomes:** After successful completion of this course the student should be able to:
- CO1: Understand the environment of investment and risk return framework.
 - CO2: Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
 - CO3: Analyse equity shares using different approaches and models.
 - CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.
 - CO5: Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

Contents:

MCAC 13303

| Units | Particulars | Weightage |
|-------|--|-----------|
| 1 | Introduction: The Investment environment, various investment alternatives and risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis and impact of taxes and inflation; Types and sources of returns and risks and their measurement; Diversification and Hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management. | 20% |
| 2 | Analysis of Fixed Income Securities: Bond fundamentals; Types of bonds; innovations in bond market; Valuation of bonds; Bond yields (Yield to Maturity, Yield to Call, and Realized Annual Yield); Bond price- yield relationship; Bond convexity | 20% |
| 3 | Equity Analysis Approaches to security valuation; Fundamental Analysis- Economy, Industry, Company Analysis (EIC framework); Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach); Forecasting P/E ratio. | 20% |
| 4 | Portfolio Analysis, Selection and Management The concept and significance of portfolio; Calculation of portfolio return and risk; Risk aversion and capital allocation to risky assets and risk free asset; Optimal risky portfolio; Optimal complete portfolio; Markowitz portfolio selection model; Sharpe's single Index Model and optimal portfolio construction; Capital market theory- Capital market line (CML) and concept of market portfolio; Tobin's separation Theorem; Capital Asset Pricing Model (CAPM) and its extensions; Stock market anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect); Arbitrage Pricing Theory and Multifactor Asset Pricing Models including Fama French Five factor model); Active and Passive portfolio management; Investment strategies- value investing, momentum and contrarian strategies; | 30% |
| 5 | Financial Derivatives: Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, | 20% |



styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.

References:

- Introduction to Database System - Date C. J.; Addison Wesley Massachusetts.
- The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi.
- Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi.
- Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi.
- International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.

SARVAJANIK UNIVERSITY

M.COM SEM 4

FINANCIAL & MANAGEMENT ACCOUNTING PAPER - 10

OUTCOMES: After successful completion of this course, the students will be able to:

CO01: Understand the aspects of value addition and apply the same for practical usage

CO02: Learn about different types of leases and their accounting treatments in financial statements

CO03: Evaluate the cost of issuing the various sources of capital

CO04: Procedure for buy back of shares and their accounting treatments

CO05: Significance of inflation and importance of adjusting financial statements according to price indexes.

Contents:

MCAE 13401

| Units | Particulars | Weightage |
|-------|--|-----------|
| 1 | Managerial Remuneration | 25% |
| 2 | Lease accounting Concept of leasing - Advantages of leasing - Disadvantages of leasing. Types of Leasing - Lease Evaluation, Accounting treatment for leases as per Accounting Standard 19 - Leasing in India. Decision making on the basis of either to Buy, Lease or Hire Purchase | 25% |
| 3 | Buy back of shares (Practical) | 25% |
| 4 | Inflation accounting (Only theory) | 25% |

Prahlad

References:



- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., NewDelhi.
- Advanced Accounting - S. N. Maheshwari.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, NewDelhi.
- Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.



Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., NewDelhi.
 Advanced Accounting - S. N. Maheshwari.
 Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co.,
 New Delhi.
 Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, NewDelhi.
 Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan,
 Agra.



MCAC 13402

SARVAJANIK UNIVERSITY

M.COM SEM 4

FINANCIAL & MANAGEMENT ACCOUNTING PAPER - 11

COURSE OUTCOMES: After completing this course, the students will be able to-

CO1- Under the accounts of holding and subsidiary companies and prepare consolidated balance as per AS 21

CO2- Calculate various ratios and make interpretations out of them so as to make rational and logical decisions concerning various companies

CO3- Learn various reporting standards and able to form correct opinion in practical aspect

CO-4 Importance of human resource aspect in preparation of financial statement

| Units | Particulars | Weightage |
|-------|--|-----------|
| 1 | Consolidated balance sheet (AS 21) Preparation of consolidated Balance Sheet with one subsidiary company (Excluding Cross Holdings) as per Companies Act, 2013 | 25% |
| 2 | Calculation & Interpretation of various ratios Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios. | 25% |
| 3 | IFRS- International Financial Reporting Standards | 25% |
| 4 | Human Resource Accounting Need & Development, It's Concept of Human Resource Accounting, Valuation of Human Resource, Recording & Disclosure in Financial Statement, Importance of Human Resource Accounting, Human Resource Accounting in India. | 25% |

References:

- Contemporary Accounting, Issues-By Jawarfaal, Published by Vision Books, New Delhi.
- Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra.
- Human Resource Accounting - Gupta; Sultan Chand & Sons.
- Inflation Accounting - Gupta; Sultan Chand & Sons.
- Practical Financial Analysis - Foulke R.A.



MCAC 13403
SARVAJANIK UNIVERSITY
M.COM SEM 4

FINANCIAL & MANAGEMENT ACCOUNTING PAPER - 12

Course outcomes: After completing this course, students will be able to -

- CO-1 Understand various components of cost and compare it with established benchmark in-out to find out the deviations
- CO-2 Develop the practical knowledge about accounts kept by underwriters
- CO-3 Evaluate the performance of different departments using various decision tools
- CO-4 Learn about methods of pricing followed during inter-departmental transfers
- CO-5 Develop basic understanding about exchange rate and depreciation and devaluation of currency.

| Units | Particulars | Weightage |
|-------|---|-----------|
| 1 | Accounting for Underwriting & Brokerage : (Practical) (Elementary Problems only) | 25% |
| 2 | Divisional Profit Performance Measurement : (Practical) Meaning - Arguments in favour of and against decentralized profit centers- Cost benefit analysis for decentralization - Methods of measuring divisional performance. | 25% |
| 3 | Inter Divisional Transfer Pricing : Concept - Transfer pricing methods (Pricing at cost, standard cost plus lumpsum, market price, prorating for overall contribution, Dual pricing, negotiated prices) Guiding principles in fixing transfer prices - Benefits of transfer pricing policy - International transfer pricing. | 25% |
| 4 | Parity condition and Currency : | 25% |

CM
RS

References:

- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Advanced Accounting - S. N. Maheshwari.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues by Jawarlal. Published by Vision Books, New Delhi.
- Strategic Cost mgt- Prof Jawaharlal-Himalaya Pub.

