

Program Outcome, Program Specific Outcome & Course Outcome
Program Name: M.Com (Financial & Management Accounting)
Academic Year: 2020-21

| | |
|----------------------|---|
| Name of Program | Master of Commerce |
| Abbreviation | M.Com |
| Duration | 2 Years |
| Eligibility Criteria | Passed B.Com/ Bachelor Degree in Commerce. |
| Objective of Program | The core objective of the programme is to make students acquaint with various aspects of accounts and with the help of which financial statement are prepared by businessman/company so that it can be analysed properly. Students/scholars can make their career as accountant, businessman, consultant, assistant professor and so on once they acquire master's degree in commerce . |
| Program Outcome | <p>PO1: - Enables learners to get theoretical and practical exposure in the area of commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment, etc.</p> <p>PO2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relating to the finance, accounting, taxation, strategic management of a business and so on.</p> <p>PO3: It builds confidence amongst the students to face the challenges of the corporate world.</p> <p>PO4: It helps in developing entrepreneurial skills amongst learners.</p> <p>PO5: It prepares students ready to work in industry. It also develops various managerial and accounting skills for better professional opportunities.</p> <p>PO6: It cultivates amongst students' qualities such as strategies for effective management of organization, sales and advertising ideas which increase the sales, communication skill, managerial skill etc with the help of which they can work for the betterment of the company/business such</p> <p>PO7: It enhances proficiency of decision making at personal as well as professional level.</p> |

| Program Specific Outcomes | | <p>PSO1: - Learners can acquire practical knowledge and skills to work as tax consultant, audit assistant and can also work in financial institutions.</p> <p>PSO2: Learners can better understand Indian as well as Global economy, which may help them to find business opportunities.</p> <p>PSO3: Learners will be able to do higher studies and advance research in the field of commerce and finance.</p> <p>POS4: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help to possess knowledge and other soft skills and to respond aptly when confronted with critical decision making.</p> <p>POS5: develop necessary professional knowledge and skills in finance and taxation</p> | | | | | | |
|------------------------------|---|---|-----------|----------------|------------------------|-------|----------------|-------------|
| Mapping between POs and PSOs | | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | |
| | | PO1 | | | | | | |
| | | PO2 | | | | | | |
| | | PO3 | | | | | | |
| | | PO4 | | | | | | |
| | | PO5 | | | | | | |
| | | PO6 | | | | | | |
| | | PO7 | | | | | | |
| Medium of Instructions | | English | | | | | | |
| Program Structure | | Semester 1 | | | | | | |
| Course Code | Title | Teaching per week | | Course Credits | University Examination | | Internal Marks | Total Marks |
| | | Theory | Practical | | Duration | Marks | | |
| 1808060101010001 | Economics of Growth, Development and planning-1 | 4 | 0 | 4 | 2Hrs | 50 | 20 | 70 |
| 1808060101020001 | Management Theory and Practice - 1 | 4 | 0 | 4 | 2Hrs | 50 | 20 | 70 |
| 1808060101030001 | Advertisement and sales Management paper – 1 | 4 | 0 | 4 | 2Hrs | 50 | 20 | 70 |
| 1808060101040004 | Financial & Management Accounting paper – 1 | 0 | 4 | 4 | 2Hrs | 50 | 20 | 70 |

| | | | | | | | | |
|-------------------------|---|----|---|----|--------|-----|-----|-----|
| 1808060101050005 | Financial & Management Accounting paper -2 | 0 | 4 | 4 | 2Hrs | 50 | 20 | 70 |
| 1808060101060006 | Financial & Management Accounting paper - 3 | 0 | 4 | 4 | 2Hrs | 50 | 20 | 70 |
| | Total | 24 | 0 | 24 | 12 hrs | 300 | 120 | 420 |

Program Structure

Semester 2

| Course Code | Title | Teaching per week | | Course Credits | University Examination | | Internal Marks | Total Marks |
|-------------------------|---|-------------------|-----------|----------------|------------------------|-------|----------------|-------------|
| | | Theory | Practical | | Duration | Marks | | |
| 1908060102010001 | Economics of Growth, Development and planning-2 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 1908060102020001 | Management Theory and Practice - 2 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 1908060102030001 | Advertisement and sales Management paper - 2 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 1908060102040004 | Financial & Management Accounting paper - 4 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 1908060102050005 | Financial & Management Accounting paper - 5 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 1908060102060006 | Financial & Management Accounting paper - 6 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| | Total | 24 | 0 | 24 | 12 hrs | 300 | 120 | 420 |

Program Structure

Semester 3

| Course Code | Title | Teaching per week | | Course Credits | University Examination | | Internal Marks | Total Marks |
|-------------------------|-------------------------------|-------------------|-----------|----------------|------------------------|-------|----------------|-------------|
| | | Theory | Practical | | Duration | Marks | | |
| 1908060103010001 | Organised Market paper -1 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 1908060103020001 | Financial Management paper -1 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |

| | | | | | | | | |
|------------------------------------|---|----|---|----|--------|-----|-----|-----|
| 190806010303000 1 | Strategic Management-1 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 190806020304000 1 | Financial & Management Accounting paper – 7 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 190806020305000 2 | Financial & Management Accounting paper – 8 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 190806010306000 6 | Financial & Management Accounting paper – 9 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| | Total | 24 | 0 | 24 | 12 hrs | 300 | 120 | 420 |

Program Structure Semester 4

| Course Code | Title | Teaching per week | | Course Credits | University Examination | | Internal Marks | Total Marks |
|----------------------|--|-------------------|-----------|----------------|------------------------|-------|----------------|-------------|
| | | Theory | Practical | | Duration | Marks | | |
| 200806010401000 1 | Organised Market paper -2 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 200806010402000 1 | Financial Management paper -2 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 200806010403000 1 | Strategic Management-2 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 200806010404000 1 | Financial & Management Accounting paper – 10 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 200806010405000 1 | Financial & Management Accounting paper - 11 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| 200806010406000 1 | Financial & Management Accounting paper – 12 | 4 | 0 | 4 | 2 Hrs | 50 | 20 | 70 |
| | Total | 24 | 0 | 24 | 12hrs | 300 | 120 | 420 |

M.Com 1st Semester

Course: RAN-1808060101010001: Economics of Growth, Development and Planning-1

| | | | | | | | |
|-------------------------------|---|------|------|------|------|------|--|
| Course Code | RAN-1808060101010001 | | | | | | |
| Course Title | Economics of Growth, Development and Planning -1 | | | | | | |
| Credit | 4 | | | | | | |
| Teaching per Week | 4 Hrs. | | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | | |
| Effective From | 2019-20 | | | | | | |
| Purpose of Course | To make students aware of importance of economic growth, it's pre-requisites and also to know importance of Human resources in the development of economy. | | | | | | |
| Course Objective | <ul style="list-style-type: none"> • To acquaint the students with classical theories of economic growth • To make students aware about the importance and limitations of Globalization, Liberalisation and Privatization. • To understand indicators of economic growth. | | | | | | |
| Course Outcomes | <p>At the end of the course students will able to understand,</p> <p>CO1: Students will understand best suitable classical theory for the economic development of India.</p> <p>CO2: It will help students to understand the concept of Sustainable Development and Human Development along with it's importance in country's economic growth.</p> <p>CO3: Scholars will come to know role of globalisation, privatisation and liberalisation in the development of country's economy</p> <p>CO4 : Students will come to know how to take advantage of liberalization, privatization and globalization to develop business model.</p> | | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | |
| | CO1 | | | | | | |
| | CO2 | | | | | | |
| | CO3 | | | | | | |
| | CO4 | | | | | | |
| Pre-requisite | Students should have basic knowledge and understanding of economics. | | | | | | |
| Units | Course Content | | | | | | |
| | 33.5 | | | | | | |

| | |
|-----------------|---|
| Unit 1 | <p>Nature and Scope of Growth Economics 25%</p> <p>Economic growth & economic development -pre-requisites of economic growth - concept of sustainable development, indicators of development.</p> |
| Unit -2 | <p>1. Classical Theories of Economic Growth 25%</p> <ul style="list-style-type: none"> • Adam Smith • Ricardian theory • Karl Marx |
| Unit -3 | <p>2. Human Resources Development 25%</p> <p>Human Capital, Human Resources Development, Human Resource and Economic Development, Human Development Index and it's Trend in India – GDI, GEM</p> |
| Unit -4 | <p>3. Economic System 25%</p> <p>Market Economy and Mixed Economy, Globalisation, Privatisation, Liberalisation and Role of State</p> |
| Reference Books | <ol style="list-style-type: none"> 1. R.Nurke's: Problem of capital formation in development countries. 2. Domar : Essays in the theory of Economic growth 3. Laibenstein : Economic backwardness and economic growth 4. Lewis : The theory of Economic backwardness and economic growth. 4. Meade : A Neo-classical theory of Economic Growth. 5. Benjamin Higgin : Economic Development 6. Rostow W. W: The Stage of Economic Growth. 7. Hirschman : The Strategy of Economic Development 8. Rosenstein : Rodan : Notes on the Theory 9. R.S. Mishra : Economics of Development 10. M.L.Jhingan : The Economics of Development & Planning 11. Taneja & Sharma: Economic Of Development & Planning. 12. Six Lectures Of Economic Growth: Simon Kuznet. 13. B.R.Sheney: Indian Planning & Economic Development. 14. Vakil & Brahmanand: Planning Of Expending Economy. |

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|----------------------|---|
| | <p>15. Tinbergen: Economic Of Underdeveloped countries.</p> <p>16. Jagdish Bhagwati: Economic Of Underdeveloped countries.</p> <p>17. Kindelberger: Economic Development & Planning.</p> <p>18. Leading Issues in Economic Development – G.M.Meir.</p> <p>19. T.N.Srinivasgan: Eight Lectures On Economic reforms.</p> <p>20. T.N.Rao: Human Resource Development (oxford).</p> |
| Teaching Methodology | Classroom Teaching , Discussion/Interaction, Self -Study, Assignment, Presentation etc. |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |



Re-Accredited by NAAC with 'A' Grade

VEER NARMAD SOUTH GUJARAT UNIVERSITY
University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

--: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયમાં એમ.કોમ.સેમ-૧ અને ૨ તથા એમ.કોમ.પાર્ટ-૧ નાં અભ્યાસક્રમ નાં નીચે મુજબ વિષયનાં અભ્યાસક્રમ એકેડેમિક કાઉન્સિલની તા.૩૦/૦૬/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક: ૭૮ થી અભ્યાસક્રમને જરૂરી સુધારા કરવા અભ્યાસક્રમસમિતિને રીફરબેક કરવામાં આવેલ જે અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષય ની અભ્યાસસમિતિની તા.૦૫/૦૮/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક:૨ અન્વયેનીચે મુજબ નાં અભ્યાસક્રમમાં જરૂરી સુધારા કરી નીચે મુજબ ભલામણ કરેલ છે જે એકેડેમિક કાઉન્સિલવતી માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દુપરાંત તેનો અમલ કરવો.

કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસસમિતિ તા.૦૫/૦૮/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક:૨

:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિકવર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયમાં એમ.કોમ.સેમ-૧ અને ૨ તથા એમ.કોમ.પાર્ટ-૧ નાં અભ્યાસક્રમનાં નીચે મુજબ વિષયનાં અભ્યાસક્રમ એકેડેમિક કાઉન્સિલની તા.૩૦/૬/૨૦૨૦ ની સભાનાં ઠરાવ ક્રમાંક: ૭૮ થી અભ્યાસક્રમને જરૂરી સુધારા કરવા અભ્યાસક્રમસમિતિને રીફરબેક કરવામાં આવેલ જે અભ્યાસક્રમમાં જરૂરી સુધારા કરી મંજૂર કરવામાં આવે છે અને તે મંજૂર કરવા વાણિજ્ય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

એમ.કોમ. સેમ. ૧ અને ૨

૧. મેનેજમેન્ટ થિયરી એન્ડ પ્રેક્ટીસ
૨. એડવર્ટાઈઝીંગ એન્ડ પ્રેક્ટીસ
૩. માર્કેટીંગ મેનેજમેન્ટ
૪. બિઝનેસ એન્વાયરમેન્ટ સેમ.-૭ અને સેમ.-૮ (ઓનર્સ)
૫. એડવર્ટાઈઝીંગ એન્ડ સેલ્સ મેનેજમેન્ટ સેમ.-૭ અને સેમ.-૮ (ઓનર્સ)

એમ.કોમ. પાર્ટ- ૧ (એક્સટર્નલ)

૧. મેનેજમેન્ટ થિયરી એન્ડ પ્રેક્ટીસ
૨. એડવર્ટાઈઝીંગ એન્ડ પ્રેક્ટીસ
૩. માર્કેટીંગ મેનેજમેન્ટ

બિડાણ: ઉપર મુજબ

ક્રમાંક : એકે./પરિપત્ર/૭૧૪૦/૨૦૨૦

તા. ૨૮-૦૮-૨૦૨૦

ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ સંલગ્ન અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) કો-ઓર્ડીનેટરશ્રી, એક્સટર્નલ વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT
M.COM.PART-1
SEMESTER-I
MANAGEMENT THEORY & PRACTICE
(SYLLABUS EFFECTIVE FROM YEAR 2020-2021 AND ONWARDS)

UNIT: 1 Management (20%)

Management Meaning and Definition, Meaning of Principles of Management, Meaning and need of Management Theories

Management Theories : Human Relation School, Social System School, System Management school, Decision Management School, Quantitative Measurement School, Contingency Management School, Comparative Management School.

Meaning and Characteristics of Learning Organization, Japanese Management Techniques Characteristics, Modern Management School

UNIT: 2 BASIC UNDERSTANDING OF CULTURE & POWER (15%)

UNIT: 3 KNOWLEDGE MANAGEMENT (15%)

Introduction, Definition of Knowledge Management, Importance of Knowledge Management, Process of Knowledge Management, Successful Measurement of Knowledge Management.

UNIT: 4 PERFORMANCE APPRAISAL AND MAINTAINING HUMAN RESOURCES (30%)

Introduction, Importance of Performance Appraisal, Definition of Performance Appraisal, Objective of Performance Appraisal, Who will Appraisal, Performance Appraisal Process, Methods of Performance Appraisal, Overcoming Performance Appraisal Problem, Essential Characteristics of an Effective System, Limitation of Performance Appraisal, Maintaining of Human Resource, Compensation, Fringe Benefits, Types of Fringe Benefits.

UNIT: 5 DISCIPLINE MANAGEMENT (10%)

Nature of Discipline, Importance, Causes, Means of Effective Discipline.

UNIT: 6 CASE STUDY (Cases are to be framed from the above mentioned topics) (10%)

Reference Books:

1. Management Text & Cases- V.S.P. Rao & Hari Krishna Excel Books Yadav
2. Human Resource Management & Industrial Relations- Mahajan Public House
3. Organizational Behavior- Dr. Aswathappa
4. Management New Concept & Direction- Dr. Ramnik J. Yadav

Yadav
05-08-2020

Dr. Ramnik J. Yadav
05-04-2020

ADVERTISEMENT AND SALES MANAGEMENT PAPER - 1

(Syllabus effective from Academic Year 2020 -21 onwards)

Objective: The Objective of this course is to acquaint students with the theory and practice of advertising. on well on management of firm's sales.

Unit I: Advertising: 25%
Definition, Nature of advertising, Advertising communication objectives, DAGMAR Approach, Advertising as a tool of marketing, Advertising Effects, Economic and social Effects, Role a Advertising is modern business, Advertising Budget, Appropriation and Allocation of Budget.

Unit II: Advertising Media 25%
Kinds of Advertising, Advertising Media- print media, Broadcasting media, Non-media advertising. (Characteristics, Merit and demerits of Advertising media) online Advertising- Revenue Models privacy, Malware, and types advertising.

Unit III: Selling and salesmanship: 20%
Sales management definition and functions of sales management, Concept, Objectives, scope and techniques of Salesmanship, Salesmanship Difference between salesmanship, sales management & personal selling.

Unit IV: 20%
(A).Sales Planning: Importance and of sales planning, Sales planning process, advertising sales territories, Forecasting, Sales and Sales Budget, Objectives, principles &uses of sales Budget.
(B). Sales organization, setting up sales organization, principles of determining sales of organizations.

Unit -5 Case Study 10%


References:

1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair,Bush: Professional Sales Management, McGraw Hill, Singapore.
3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill, Singapore.
5. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, New Delhi.
6. Jonnson, Kurtz, Schewing: Sales Management, McGraw Hill, Singadapore.
7. Krik C. A. Salesmanship, Taraporewala, Bombay

05-8-2020

05-07-2020

8. Norris, James S. Advertising, Prentice Hall, New Delhi
9. Patrick, Forsynth: Sales Management Handbook, Jaico Publications, Bombay
10. Sandage C.H. and Fry Burger: Advertising- Theory and Practice, Rechar D. Irwin, Illinois.
11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co. New Delhi.
12. Stanton, W.J and Spiro, R.: Management of Sales Force, McGraw Hill, Singadapore.
13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni: Sales Management, Prentice Hall, New Delhi
14. Sales promotion and advertising management by M .N.Mishra. Himalaya Publication.
15. Advertising and sales management by Sanjeev Chauhan (Astha publication)


25-8-2020

सिद्धि
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✓
25-08-2020

VEER NARMAD SOUTH GUJARAT UNIVERSITY

M.Com. Semester -I

Financial & Management Accounting - Paper-I

Paper No.104

(Syllabus for Academic Year 2021-22)

Objectives:

- To give the idea about holding Companies Account
- To clear the concept about provisions of companies act 2013 and calculation of managerial remuneration
- To give the idea for accounting pattern for non-government organization
- To clear the conceptual understanding about social Accounting and Public interest Accounting

| Unit | Particular | Weight age |
|------|--|------------|
| 1 | Holding Company Accounts: (Practical) <ul style="list-style-type: none">❖ Introduction of Holding Company & Subsidiary Company as per Companies Act, 2013❖ Preparation of consolidated Balance Sheet with one subsidiary company (Excluding Cross Holdings) as per Companies Act, 2013 | 40% |
| 2 | Managerial Remuneration: (Practical) <ul style="list-style-type: none">❖ Provisions under the companies Act, 2013 and its computation | 30% |
| 3 | Indian Accounting Standard (IND AS), <ul style="list-style-type: none">❖ Introduction of IND AS,❖ Events after the reporting Periods (IND AS-10) | 10% |
| 4 | Accounting for Non-Government Organization: (Theory) Meaning and definition of NGO – Formation and classification of NGO- Importance of NGO Accountability – Accounting framework for NGO – Types of books and records maintained by NGO | 10% |
| 5 | Social Accounting (Theory) Conceptual Understanding (Meaning, its Nature, Need, Advantages) | 10% |

Print
16-9-2021

Note:-

1. Practical problems shall not exceed 70% of total weight age
2. The recent development in the paper be considered as implied part of the curriculum

References:

- Advance Accounting Vol. I & II – R.L.Gupta; Sultan Chand & Co., New Delhi Advance Accounting – S N Maheshwari
- Management Accounting & Financial Control – S.N. Maheshwari Sultan Chand & Co., New Delhi.
- Contemporary Accounting, Issues by Jawalal, 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.
- Students Guide to IND AS - Dr. D.S. Rawat; Taxmann Publication
- Practical Guide to IND AS and IFRS – CA Kamal Garg; Bharat Law House Pvt. Ltd., New Delhi

Course: RAN-1808060101050005: Financial & Management Accounting Paper -2

| | | | | | | |
|-------------------------------|---|------|------|------|------|------|
| Course Code | RAN-1808060101050005 | | | | | |
| Course Title | Financial & Management Accounting Paper -2 | | | | | |
| Credit | 4 | | | | | |
| Teaching per Week | 4 Hrs. | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2019-20 | | | | | |
| Purpose of Course | Explore about and study of Branch Accounting, Environmental Accounting, Human Resource Accounting etc | | | | | |
| Course Objective | <ul style="list-style-type: none"> • To learn the financial accounting system of limited companies in detail. • To learn the calculation about Fire claim & Branches Account in detail. • To clear the theatrical aspects of Environmental & Human resource Accounting. | | | | | |
| Course Outcomes | <p>It will help students with</p> <p>CO1 : To provide the knowledge in detail about financial accounting system of Limited Cmpanies.</p> <p>CO2 : To learn the calculation about Fire claim & Branch Accounting system especially Foreign branch in detail.</p> <p>CO3: To furnish cost value information for making proper and effective management decisions about acquiring, allocating, developing and maintaining human resources</p> <p>CO4 :To provide Awareness about Accounting of resources used in company from national resources by Environmental accounting</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | |

| Units | Course Contents |
|------------------------|--|
| Unit 1 | Final Accounts of Limited Company : (Practical) 40% (as per Companies Act, 2013) |
| Unit 2 | Branch Accounting : (Practical) 30% Independent Branch - foreign branch as per accounting standard - 11(Exchange rate should be given) |
| Unit 3 | Environmental Accounting : (Theory) 15% Introduction: its origin and development, environmental accounting for developed and developing countries - Indian Context, Merits and demerits of environmental accounting. |
| Unit 4 | Human Resource Accounting : (Theory) 15% 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. |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, New Delhi. 5. Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R.A. 9. Techniques of Financial Analysis - Erich A. Illefert. 10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi. |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation |
| Evaluation Method | Evaluation of course conduct through following manner : ➤ Internal Evaluation : Carrying 20 marks |

| | |
|--|--|
| | Assignment/ viva voice : 5 Marks Attendance : 5 Marks Internal Examination: Descriptive Test : 10 Marks ➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks |
|--|--|

Course: RAN-1808060101060006: Financial & Management Accounting Paper -3

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|-------------------------------|--|------|------|------|------|------|
| Course Code | RAN-1808060101060006 | | | | | |
| Course Title | Financial & Management Accounting Paper -3 | | | | | |
| Credit | 4 | | | | | |
| Teaching per Week | 4 Hrs. | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2019-20 | | | | | |
| Purpose of Course | To provide knowledge about various Accounting Standards and it's applicability, Income tax return filling and GST to students. | | | | | |
| Course Objective | <ul style="list-style-type: none"> • To acquaint the students with the recent trends in accountancy. • To give a basic working knowledge of some of the provisions of Income Tax Act 1961, • Knowledge Required: Reasonable working knowledge is expected. | | | | | |
| Course Outcomes | <p>CO1: To impart knowledge of calculation of taxable income of the company and individuals as per Income tax Act 1961.</p> <p>CO2 : Students will know how to calculate tax payable by company and individual as an assessee.</p> <p>CO3 : Students will get knowledge of procedure of return filling of income tax and also Understand what is TDS, TCS, PAN, TAN and ITR.</p> <p>CO4: To impart knowledge of GST provision and it's calculation on Goods and services</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | It requires knowledge of various provisions and Section of Income Tax Act 1961. | | | | | |

| Units | Course Contents |
|----------------------|---|
| <p>Unit 1</p> | <p>Accounting Standards : (Practical) 25% (Recommended by the Institute of Chartered Accountants of India) Meaning , Objects, Utilities, International Accounting Standard Board(IASB), Accounting Standards Board (ASB) Following standards required to be studied. Accounting Standard -12 Government Grants Accounting Standard -17 Segment Reporting Accounting Standard-20 Earning Per Share Accounting Standard – 26 intangible assets Accounting Standard -28 Impairment of Assets</p> |
| <p>Unit 2</p> | <p>Income Tax : (Practical) 45% I. Provisions relating to : Computation of Income under the head "Profits and gains of business or profession" including audit of accounts of certain Person. (Section 28 to 43,43B, 43C, 44AA, 44AB, 44AD,44ADA, 44AE, 44AF) II. Provisions relating to : Set off and carry forward of losses (Section 70, 71, 72, 72A, 73, 74, 74A, 75, 78, 79 & 80). III. Provisions relating to : Total Income of an Assessee (An Individual)</p> |
| <p>Unit 3</p> | <p>Return filing : (Theory) 20% I. Introduction – E-filing of income tax returns and E-payment of income tax, Application of PAN(49A),online registration of PAN II. Online filing of return of income of individuals, E-TDS, TCS (tax collect at source), return preparation utility, viewing of tax credit available in form-26AS, filing of various returns of income for an individual that is ITR-1(income tax return), ITR-4filing of the return with or Without digital signature. III. Online filing of TDS statements- overview of TDS, application for TAN(tax account number) utilities available for preparation of statements/ certificates</p> |
| <p>Unit 4</p> | <p>Goods and Service Tax : (Theory) 10% 1. Introduction and Concept Dual GST, Advantages of GST 2. Definitions: Goods, Service, CGST, IGST, Person, Work Contract, Place of Business, Aggregate turnover, Business, Supply, Composite Supply, Mixed Supply. 3. Present Indirect tax Structure v/s GST 4. GST Council 5. Collection of tax under Integrated Good and Service act 2017 (section 5 & 6) 6. Composition levy and levy and Collection.</p> |

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|-----------------------------|--|
| Reference Books | <ol style="list-style-type: none"> 1. Direct Taxes - V. K. Singhania; Taxamann Publication. 2. Students guide to Income - Tax - V. K. Singhania. 3. Advanced Accounting - Tulsian; Tata. McGraw Hill. 4. Management Accounting - Dr. S. P. Gupta; SahityaBhavan, Agra. 5. Accounting Theory - L. S. Porwal; Tata McGraw. 6. Wheldon'sAcost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London. 7. Cost Accounting - N. K. Agrawal; Global Business Press. 8. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata. 9. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 10. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 11. Advance Management Accounting - Ravi M. Kishore; TaxmannAllide Services (P) Ltd., New Delhi. 12. PoddarAvinash S : Glimpses of GST , CCH India – A Wolter Kluwer Business 13. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business 14. Datey V S, GST Ready Reckoner, Taxmann 15. Mohan Rajat Illustrative Guide to GST, Bharat Law House 16. PoddarAvinash S., Desai Mehul P., GST SaralSamjhuti, SBD Publication, Ahmedabad |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation |

| | |
|-------------------|--|
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks <p>Internal Examination: Descriptive Test : 10 Marks</p> <ul style="list-style-type: none"> ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p> |
|-------------------|--|

M.Com 2nd Semester

Course: RAN-1908060102010001: Economics of growth, Development & Planning-2

| | | | | | | |
|-------------------------------|---|------|------|------|------|------|
| Course Code | RAN-1908060102010001 | | | | | |
| Course Title | Economics of Growth, Development and Planning -2 | | | | | |
| Credit | 4 | | | | | |
| Teaching per Week | 4 Hrs. | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2019-20 | | | | | |
| Purpose of Course | To make students familiar with different growth models of developed countries, under developed countries and developing countries. | | | | | |
| Course Objective | To explore the knowledge of growth models, Capital output ratio & Cost benefit ratio. | | | | | |
| Course Outcomes | <p>CO1 : To provide knowledge to the students severe problem of poverty and need to reduce it for improving quality of life of people in under developed countries by Growth model</p> <p>CO2: To provide knowledge of capital budgeting and it's cost benefit evaluation which is helpful to select profitable proposal</p> <p>CO3 : To give idea of sustainable development of country</p> <p>CO4 : To Give idea of equitable opportunities for economic participants during economic growth.</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | Students should have basic knowledge and interest in understanding of economics. | | | | | |
| | | | | | | |

| | |
|--|--|
| <p style="text-align: center;">Units</p> <p>Unit 1</p> <p>Unit -2</p> <p>Unit -3</p> <p>Unit -4</p> | <p>Nature, Scope And Limitations of Growth Models 25% Some important growth models - Prof. Schumpeter - Prof. Harrod – Domar</p> <p>Growth Models For Under Developed Countries - I 25% - Prof. Regnar Nurkse - Prof. Rodan</p> <p>Growth Models For Under Developed Countries - II 25% - Balanced and Unbalanced Growth Theory - Theory of Inclusive Growth - Rostow's Stages of Economic Growth</p> <p>Capital output ratio & its uses 25% Input-output technique – project evaluation & cost benefit ratio (analysis)</p> |
| <p>Reference Books</p> | <ol style="list-style-type: none"> 1. R.Nurke’s: Problem of capital formation in development countries. 2. Domar : Essays in the theory of Economic growth 3. Laibenstein : Economic backwardness and economic growth 4. Lewis : The theory of Economic backwardness and economic growth. 5. Meade : A Neo-classical theory of Economic Growth. 6. Benjamin Higgin : Economic Development 7. Rostow W. W: The Stage of Economic Growth. 8. Hirschman : The Strategy of Economic Development 9. Rosenstein : Rodan : Notes on the Theory 10. R.S. Mishra : Economics of Development 11. M.L.Jhingan : The Economics of Development & Planning 12. Taneja & Sharma: Economic Of Development & Planning. 13. Six Lectures Of Economic Growth: Simon Kuznet. 14. B.R.Sheney: Indian Planning & Economic Development. |

| | |
|----------------------|--|
| | <p>15. Vakil & Brahmanand: Planning Of Expending Economy.</p> <p>16. Tinbergen: Economic Of Underdeveloped countries.</p> <p>17. Jagdish Bhagwati: Economic Of Underdeveloped countries.</p> <p>18. Kindelberger: Economic Development & Planning.</p> <p>19. Leading Issues in Economic Development – G.M.Meir.</p> <p>20. T.N.Srinivasgan: Eight Lectures On Economic reforms.</p> <p>21. T.N.Rao: Human Resource Development (oxford).</p> |
| Teaching Methodology | Classroom Teaching , Discussion/Interaction, Self -Study, Assignment, Presentation etc. |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks <p>Internal Examination: Descriptive Test : 10 Marks</p> <ul style="list-style-type: none"> ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p> |



Re-Accredited by NAAC with 'A' Grade

VEER NARMAD SOUTH GUJARAT UNIVERSITY

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

Tel : +91 - 261 - 2227141 to 2227146, Toll Free: 1800 2333 011, Fax : +91 - 261 - 2227312

E-mail : info@vnsqu.ac.in, Website : www.vnsqu.ac.in

-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયમાં એમ.કોમ.સેમ-૧ અને ૨ તથા એમ.કોમ.પાર્ટ-૧ નાં અભ્યાસક્રમ નાં નીચે મુજબ વિષયનાં અભ્યાસક્રમ એકેડેમિક કાઉન્સિલની તા.૩૦/૦૬/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક: ૭૮ થી અભ્યાસક્રમને જરૂરી સુધારા કરવા અભ્યાસક્રમસમિતિને રીફરબેક કરવામાં આવેલ જે અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષય ની અભ્યાસસમિતિની તા.૦૫/૦૮/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક:૨ અન્વયેનીચે મુજબ નાં અભ્યાસક્રમમાં જરૂરી સુધારા કરી નીચે મુજબ ભલામણ કરેલ છે જે એકેડેમિક કાઉન્સિલવતી માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દુપરાંત તેનો અમલ કરવો.

કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસસમિતિ તા.૦૫/૦૮/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક:૨

:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિકવર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયમાં એમ.કોમ.સેમ-૧ અને ૨ તથા એમ.કોમ.પાર્ટ-૧ નાં અભ્યાસક્રમનાં નીચે મુજબ વિષયનાં અભ્યાસક્રમ એકેડેમિક કાઉન્સિલની તા.૩૦/૬/૨૦૨૦ ની સભાનાં ઠરાવ ક્રમાંક: ૭૮ થી અભ્યાસક્રમને જરૂરી સુધારા કરવા અભ્યાસક્રમસમિતિને રીફરબેક કરવામાં આવેલ જે અભ્યાસક્રમમાં જરૂરી સુધારા કરી મંજૂર કરવામાં આવે છે અને તે મંજૂર કરવા વાણિજ્ય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

એમ.કોમ. સેમ. ૧ અને ૨

૧. મેનેજમેન્ટ થિયરી એન્ડ પ્રેક્ટીસ
૨. એડવર્ટાઈઝીંગ એન્ડ પ્રક્ટીસ
૩. માર્કેટીંગ મેનેજમેન્ટ
૪. બિઝનેસ એન્વાયર્નમેન્ટ સેમ.-૭ અને સેમ.-૮ (ઓનર્સ)
૫. એડવર્ટાઈઝીંગ એન્ડ સેલ્સ મેનેજમેન્ટ સેમ.-૭ અને સેમ.-૮ (ઓનર્સ)

એમ.કોમ. પાર્ટ- ૧ (એક્સટર્નલ)

૧. મેનેજમેન્ટ થિયરી એન્ડ પ્રેક્ટીસ
૨. એડવર્ટાઈઝીંગ એન્ડ પ્રક્ટીસ
૩. માર્કેટીંગ મેનેજમેન્ટ

બિડાણ: ઉપર મુજબ

ક્રમાંક : એકે./પરિપત્ર/૭૧૪૦/૨૦૨૦

તા. ૨૮-૦૮-૨૦૨૦


ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ સંલગ્ન અનુસ્નાતક કોલેજોના આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) કો-ઓર્ડીનેટરશ્રી, એક્સટર્નલ વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

M.COM.PART-1

SEMESTER-II

MANAGEMENT THEORY & PRACTICE

(SYLLABUS EFFECTIVE FROM YEAR 2020-2021 AND ONWARDS)

UNIT: 1 MANAGING CHANGE (15%)

The Basic Change Process, Resistance to Change (Individual and Organizational)

UNIT: 2 BUILDING EFFECTIVE TEAMS (15%)

Team and Network, Internal and External Dynamics.


UNIT: 3 CONFLICT MANAGEMENT (30%)

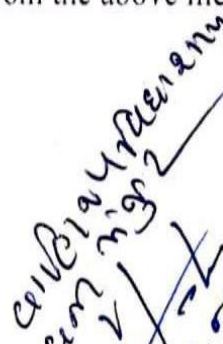
Nature of Conflict, Changing views of Conflict Functional and Dysfunctional Conflict, Conflict Process, Conflict Levels, Transactional Analysis, Conflict Resolutions, Management Implications.

UNIT: 4 INTRODUCTION TO FOLLOWING CONCEPTS (30%)

Core Competence, Total Quality Management, Empowerment, Business Process Re-engineering(BRP), Enterprise Resource Planning (ERP), Cyber cope, Value Stream Management, Vision & Mission.

UNIT: 5 CASE STUDY (Cases are to be framed from the above mentioned topics) (10%)


05-8-2020


05-08-2020

VEER NARMAD SOUTH GUJARAT UNIVERSITY
M.Com-I. (Semester – 2) Paper No: 203

ADVERTISEMENT AND SALES MANAGEMENT PAPER - 2
(Syllabus effective from Academic Year ~~2017-18~~ ²⁰²⁰⁻²¹ onwards)

Objective: The basic objective of this course is to acquaint students with the theory and practice of advertising, as well as management of a firm's sales operations.

Unit I:-I 20%

Message design and development, Copy Development, Types of appeal, Copy testing., Deceptive Advertising and control.

Unit -II : 20%

Measuring advertising effectiveness, unfair advertising practices, ASCI-Advertising standard council of India, Techniques for measuring advertising effectiveness, Ethics in advertising—self control, control by consumer, control by government.

Unit- IV: 25%

Sales force management: Estimating manpower requirements for sales department, Planning for manpower recruitment and selection, training and development, placement and induction, motivating sales force, leading the sales force, Compensation and promotion policies.

Unit -V: 25%

Control process: Analysis of sales volume, Costs and profitability, Managing expenses of sales personnel, Evaluating sales fore performance. Sales Analysis by territories, sales analysis by Sales representatives, sales analysis by product- line, sales analysis by customer.

Unit-VI. Case Study 10%


References:


1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair,Bush: Professional Sales Management, McGraw Hill, Singapore.
3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill, Singapore.

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5. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, New Delhi.
6. Jonnson, Kurtz, Schewing: Sales Management, McGraw Hill, Singadapore.
7. Krik C. A. Salesmanship, Taraporewala, Bombay
8. Norris, James S. Advertising, Prentice Hall, New Delhi
9. Patrick, Forsynth: Sales Management Handbook, Jaico Publitions, Bombay
10. Sandage C.H. and Fry Burger: Advertising- Theory and Practice, Rechard D. Irwin, Illinois.
11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co. New Delhi.
12. Stanton, W.J and Spiro, R.: Management of Sales Force, McGraw Hill, Singadapore.
13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni: Sales Management, Prentice Hall, New Delhi
14. Sales Promotion and advertising management by M.N. Mishra. BY Himalaya Publication.
15. Marketing management concepts & case S.A. Sherlekar, R.Krishamoorthy- Himalaya publishing house.


05-8-2020


05-08-2020

Course: RAN-1908060102040004: Financial & Management Accounting paper – 4

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| Course Code | RAN-1808060102040004 |
| Course Title | Financial & Management Accounting Paper - 4 |
| Credit | 4 |
| Teaching per Week | 4 Hrs. |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |
| Effective From | 2020-21 |
| Purpose of Course | To study different types of ratios and to make it's analysis to take important decisions and to give brief knowledge mabout start-up finance to students. |
| Course Objective | <ul style="list-style-type: none">• To Acquaint the students with recent trends in Accountancy• To develop the skill to analyse the financial accounting data for managerial decisions• To give idea about fundamental analysis of the company• To acquaint the students with financial reporting of Non-trading organisation• To give idea about importance of calculation of Return on Capital employed |
| Course Outcomes | <p>CO1: To impart knowledge of ratio analysis of financial statement of the limited company to know the financial situation and efficiency of the company</p> <p>CO2: To make students aware of accounting treatment for non-trading organization</p> <p>CO3: To make students understand how to calculate Return on capital employed by the company for it's business</p> <p>CO4: To make students aware of the Government policies for startup finance for the purpose of Make in India object</p> |

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|-------------------------------|--|------|------|------|------|------|--|
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | |
| | CO1 | | | | | | |
| | CO2 | | | | | | |
| | CO3 | | | | | | |
| | CO4 | | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | | |
| Units | Course Contents | | | | | | |
| Unit 1 | Ratio Analysis (of Company's Financial Statements) 35% Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios. | | | | | | |
| Unit 2 | Accounts for Non trading Organization 35% Introduction, meaning of trading and non - trading organization Need of Accounts and Books of Accounts of Non trading organization Distinctive Classification of capital revenue and Deferred transaction Exceptions and debatable points in expenses and income Receipt and payment accounts & Income and Expenditure Accounts, Preparing income expenditure Accounts from Receipt Payment Accounts Preparing Receipt Payment Accounts from Income Expenditure accounts Preparing Opening And Closing Balance sheet from Receipt payment Accounts and Income Expenditure accounts | | | | | | |
| Unit 3 | Return on Capital Employed 15% Introduction, Meaning, Utility concept of Capital Employed (Total Capital Employed , Net Capital Employed , Owners Capital Employed, Average Capital Employed), Concept of Profit and Return Du-point Chart Showing Interrelation between Functional Aspect and Financial aspects, Advantage of Return on Capital Employed | | | | | | |
| Unit 4 | Startup Finance : (Theory) 15% Introduction of Startup finance, Pitch Presentation, Sources of Funding, Government Policy for Make in India Project Startup financing through Venture Capital Financing. | | | | | | |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues By Jawarlal, Published by Vision Books, New Delhi. 5. Principles of Management Accounting by Manmohan and S. N. Goyal, Sahitya Bhavan, Agra. | | | | | | |

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| | <p>6. Prasannachandra</p> <p>7. Financial Accounting-Bhushan kumar Goyal and HN Tiwari, International books House</p> <p>8. Introduction of Financial Accounting-Charles T. Horngren and Donna Philbrick, Pearson Educations</p> <p>9. Compendium of Statements and Standards of Accounting, the Institute of chartered Accounts of India, New Delhi</p> <p>10. Financial Accounting-Deepak sehgal, Vikas Publication House, New Delhi</p> <p>11. Financial Accounting-S. N. Maheshwari And S. K. Maheshwari, Vikas publication House, New Delhi</p> <p>12. Financial Accounting-Tulsian, Pearson Educations</p> |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self -Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |

Course: RAN-1908060102050005 : Financial & Management Accounting Paper – 5

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| Course Code | RAN-1908060102050005 |
| Course Title | Financial & Management Accounting Paper – 5 |
| Credit | 4 |
| Teaching per Week | 4 Hrs |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |
| Effective From | 2019-20 |
| Purpose of Course | It will help the students in accounting of insurance company and electric company It will also add the knowledge about value added accounting. |

| Course Objective | <ul style="list-style-type: none"> • To acquaint the students with financial reporting of Insurance & Electricity Companies. • To give the idea about meaning of value addition and application of Value added Accounting • To give the idea about objectives and importance of Reporting to management. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------|--|------|------|------|------|------|------|-----|--|--|--|--|--|-----|--|--|--|--|--|-----|--|--|--|--|--|-----|--|--|--|--|--|
| Course Outcomes | <p>CO1: To impart knowledge about Accounting treatment of electricity company</p> <p>CO2: To impart knowledge about Accounting treatment of insurance company</p> <p>CO3: To impart knowledge about Value Added Accounting for product pricing</p> <p>CO4: To get understand of reporting management for increase the efficiency of the organization</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mapping between COs with PSOs | <table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | CO1 | | | | | | CO2 | | | | | | CO3 | | | | | | CO4 | | | | | |
| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Units | Course Contents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 1 | Accounting for Insurance Companies : (Practical) 35% Commercial & legal background of insurance business - Books maintained by insurance company -Preparation of final accounts of Life Insurance & General Insurance Company | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 2 | Value Added Accounting : (Theory) 20% Definition - Generation of Value Added Application statement - Difficulties in preparation of Value Added statement, Uses of Value Added Product Pricing - High- tech Accounting and Value Added - Group Value Added Statement. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 3 | Final Accounts of Electricity Company : (Practical) 30% (as per the Electricity Act 2003, and as per company's Act 2013) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 4 | Reporting to Management : (Theory) 15% Objectives of reporting, needs for Reporting at different Management levels - Types of reports -Guiding principles for preparing reports, Modes of reporting, Preparation of reports and use of reports by Management. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co New Delhi. 2. Advanced Accounting - S. N.Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | <p>4. Contemporary Accounting, Issues ByJawarlal, Published by Vision Books, NewDelhi.</p> <p>5. Principles of Management Accounting by Manmohan and S. N. Goyal, SahityaBhavan, Agra.</p> <p>6. Human Resource Accounting - Gupta; Sultan Chand & Sons.</p> <p>7. Inflation Accounting - Gupta; Sultan Chand & Sons.</p> <p>8. Practical Financial Analysis - Foulke R.A.</p> <p>9. Techniques of Financial Analysis - Erich A. Illefert.</p> <p>10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.</p> |
| Teaching Methodology | Classroom Lectures , Discussion, Self -Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |

Course: RAN-1908060102060006: Financial & Management Accounting Paper - 6

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| Course Code | RAN-1908060102060006 |
| Course Title | Financial & Management Accounting Paper – 6 |
| Credit | 4 |
| Teaching per Week | 4 Hrs |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |
| Effective From | 2019-20 |
| Purpose of Course | To teach them various provisions related to Income tax and make them aware about the computation of total income and tax payable by partnership firm. To give them in depth knowledge of GST. |
| Course Objective | <ul style="list-style-type: none"> • To acquaint the students with the recent trends in accountancy. • To give a basic working knowledge of some of the provisions of Income Tax Act 1961, And Goods and Service tax |

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| | <p>GST on E-Commerce Operators TCS/TDS under GST Calculation of GST and it's comparison with old Taxes.</p> |
| Reference Books | <ol style="list-style-type: none"> 1. Direct Taxes - V. K. Singhania; Taxamann Publication. 2. Students guide to Income - Tax - V. K. Singhania. 3. Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons. 4. Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota. 5. Advanced Accounting - Tulsian; Tata. McGraw Hill. 6. Management Accounting - Dr. S. P. Gupta; SahityaBhavan, Agra. 7. Accounting Theory - L. S. Porwal; Tata McGraw. 8. Wheldon'sAcost Accounting - L. W. J. Owler& J. L. Brown; Pitman Publishing Ltd., London. 9. Cost Accounting - N. K. Agrawal; Global Business Press. 10. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata. 11. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 12. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 13. Advance Management Accounting - Ravi M. Kishore; TaxmannAllide Services (P) Ltd., New Delhi. 14. PoddarAvinash S : Glimpses of GST , CCH India – A Wolter Kluwer 15. Batra Ashok, GST Law and Practice, CCH India– A Wolter Kluwer Business 16. Datey V S, GST Ready Reckoner, Taxmann 17. Mohan Rajat Illustrative Guide to GST, Bharat Law House 18. PoddarAvinash S., Desai Mehul P., GST SaralSamjhuti, SBD Publication, Ahmedabad |

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| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation: Carrying 20 mark Assignment/viva voice : 5 Marks Attendance : 5 Marks <p>Internal Examination: Descriptive Test : 10 Marks</p> <ul style="list-style-type: none"> ➤ University examination : 50 Marks Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p> |

M.COM 3rd SEMESTER

Course: RAN-1908060103010001: Organised Market Paper – 1

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| Course Code | RAN-1908060103010001 | | | | | |
| Course Title | Organised Market Paper – 1 | | | | | |
| Credit | 4 | | | | | |
| Teaching per Week | 4 Hrs | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2017-18 | | | | | |
| Purpose of Course | To give them brief knowledge about the online trading and how to trade in different stock exchanges. | | | | | |
| Course Objective | To explore and study organized market and unorganized market, and give students knowledge about the trading in stock market | | | | | |
| Course Outcomes | <p>At the end of the course student will able to understand,</p> <p>CO1: Different types of Markets, it's impact on information Technology.</p> <p>CO2 : Factors affecting prices of securities & get the knowledge about different analysis for analysing the market movement</p> <p>CO3: To impart brief knowledge about working of stock exchange, rules regarding listing and procedure of settlement</p> <p>CO4 : Students get Aware about function, objectives and Regulation of SEBI</p> | | | | | |
| Mapping between COs with PSOs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | |
| | CO1 | | | | | |

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| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | It requires basic knowledge and interest in stock market. | | | | | |
| Units | Course Contents | | | | | |
| Unit 1 | Market : 25% Types of market, organised market and Unorganised Market Market – meaning, definition, characteristics, types Functions –Difference between organised market and Unorganised Market Information technology Meaning, definition, characteristics, types, functions impact of information technology on organised market Regulated Markets Their origin, objectives, merits and limitations, market committee and its function, Market functionaries, standardization and grading – their meaning, merits and demerits, role of co-operative marketing societies in regulated markets, recent trends in regulated markets | | | | | |
| Unit 2 | Guidelines for Investors 25% General Guidelines for Investors, Factors affecting prices of securities, Fundamental analysis and Technical Analysis – credit Rating by different agencies, Market Indicators, role of mutual funds. Depository system in India Defects of certificate based trading objectives of depository system, The national securities Depository Ltd. (N.S.D.L.), Central Depository service Ltd.(CDSL), benefits of Depository System to the investors, the company, the financial intermediaries and the nation | | | | | |
| Unit 3 | Stock Exchange 25% Meaning , objectives , characteristics , organisation and management, membership, intermediaries – listing of securities, rules regarding listing , advantages of listing, advantages of listing to the company and investor-types of contract-method of trading-settlement of a transaction – role of stock exchange in economic development-impact of globalisation on share Market Speculation – characteristics of Speculation, types of Speculation, types of Speculator, types of Speculative transaction option trading, arbitrage, margin trading, Cornering, Wash Sale, Rigging futures – definition, characteristics, index futures, stock futures, Advantages of | | | | | |

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| Unit 4 | <p>future contract, difference between future contract and forward contract, advantage and disadvantage of speculation</p> <p>Working of different Stock Exchanges 25% Bombay stock exchange (BSE) : Formation, objectives, management & membership, Reforms introduced in BSE National stock Exchange(NSE) : Formation, objectives, management & membership, Trading method Over the Counter Exchange of India ltd (OTCEL)-Need, management, objectives, advantages of OTCEL Regulation of Stock exchange and securities exchange Board of India(SEBI), Evils of stock exchange, regulation of stock exchanges, self Regulation, External Regulation – objectives of SEBI, function of SEBI, An evaluation of working of SEBI</p> |
| Reference Books | <ol style="list-style-type: none"> 1. Working of stock exchange in India By H.R.Machiraju 2. Stock markets in India By D.R.Veena 3. Stock exchange and investments By Raghunathan 4. The Indian financial system By Vasant Desai 5. Regulation of Forward Market By W.R.Motu 6. Commodity exchanges By P.K.Salvi 7. Economics of Hedging By M.G.Paraskar 8. Organised MarketsBy Prin. N.D.Gami 9. Organised markets By Krishnakumar Ghia 10. RBI Currency and Financial Reports 11. Financial Markets By Garden and Natrajan 12. Financial Express – English and Gujarati 13. Economic Times – English and Gujarati 14. Vyapar 15. Yojna 16. Arth Sankalan |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | Evaluation of course conduct through following manner : |

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| | <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |
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Re-Accredited by NAAC with 'A' Grade
VEER NARMAD SOUTH GUJARAT UNIVERSITY
 University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.
વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી
 યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.
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 E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ તથા ડિપાર્ટમેન્ટનાં વડાશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, થી અમલમાં આવનાર S. Y. B. Com. (Sem-3 & 4) અને T.Y.B.Com. (Sem-5 & 6) ના રેગ્યુલર, એક્સટર્નલ અને ઓનર્સ, તેમજ M.Com - રેગ્યુલર (સેમે.-૩ અને ૪) અને એક્સટર્નલ એમ.કોમ.પાર્ટ-૨ નાં કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયનાં નીચે મુજબનાં અભ્યાસક્રમો અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસ સમિતિની તા.૨૪/૦૨/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક: ૨ અન્વયે કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૦૨/૦૬/૨૦૨૨ ની સભાનાં ઠરાવ ક્રમાંક:૨૩ થી સ્વીકારી મંજૂર કરેલ છે. જેની આથી જાણ કરવામાં આવે છે.

કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસસમિતિની તા.૨૪/૦૨/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક: ૨
 :: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, જુન-૨૦૨૨ થી અમલમાં આવનાર S. Y. B. Com. (Sem-3 & 4) અને T.Y.B.Com.(Sem-5 & 6)ના રેગ્યુલર, એક્સટર્નલ અને ઓનર્સ, તેમજ M.Com-રેગ્યુલર સેમે.-૩ અને ૪) અને એક્સટર્નલ એમ.કોમ.પાર્ટ- ૨ નાં કોમર્સ ઈન્કલુડીંગ બી.એ વિષયનાં નીચે મુજબનાં અભ્યાસક્રમો મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

S.Y.B.Com (Sem-III & IV), (રેગ્યુલર તથા એક્સટર્નલ તથા ઓનર્સ,)

1. Business Administration , વાણિજ્ય સંચાલન, (Paper-III & IV)
2. Banking - (Paper-I & III)
3. Marketing- (Paper-I & II) અને Marketing -(Paper-III & IV)
4. Management - (Paper-I & II) અને Management -(Paper-III & IV)
5. Computer Application - (Paper-I & II)
6. Fundamental Entrepreneurship - Honors.

T.Y.B.Com (Sem-V & VI), (રેગ્યુલર તથા એક્સટર્નલ)

1. Business Administration - (રેગ્યુલર તથા એક્સટર્નલ)
2. Banking - Paper-III (Comp.) & Paper-IV(Special) For External Banking -(Paper-V & VII) (Comp.) & Paper-VI & VIII (Special)
3. Marketing - Paper-III (Comp.) & Paper-IV(Special) For External Marketing -(Paper-V & VII) (Comp.) & Paper-VI & VIII (Special)
4. Management - Paper-III & IV (Comp.) & Special) Regular & External Management - Paper-V & VI (Comp.) & Special) Regular & External
5. B.R.F. (રેગ્યુલર તથા એક્સટર્નલ)

T.Y.B.Com. (Honors)

1. Advance Management
2. Financial Management
3. Financial Marketing Operation
4. International Marketing

M.Com Sem-III & IV તથા M.Com-Part-II (Regular & External)

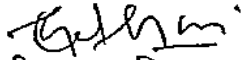
1. Financial Management (Paper-I & II)
2. Strategic Management (Paper-I & II)
3. Marketing Sem-III(Paper-VII & VIII & IX,)
4. Marketing Sem-IV (Paper-X,XI &XII)
5. Consumer Behaviour
6. Retail Management

એકેડેમિક કાઉન્સિલની તા.૦૨/૦૬/૨૦૨૨ની ઠરાવ ક્રમાંક: ૨૩

:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, થી અમલમાં આવનાર S. Y. B. Com. (Sem-3 & 4) અને T.Y.B.Com. (Sem-5 & 6) ના રેગ્યુલર, એક્સટર્નલ અને ઓનર્સ, તેમજ M.Com - રેગ્યુલર (સેમે.-૩ અને ૪) અને એક્સટર્નલ એમ.કોમ. પાર્ટ-૨ નાં કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયનાં ઉપર મુજબનાં અભ્યાસક્રમો અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસ સમિતિની તા.૨૪/૦૨/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક: ૨ અન્વયે કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ સ્વીકારી મંજૂર કરવામાં આવે છે.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એસ./પરિપત્ર/સિલેબસ/૧૧૩૪૭/૨૦૨૨
તા. ૦૪-૦૬-૨૦૨૨


ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેડળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ તથા ડિપાર્ટમેન્ટનાં વડાશ્રી.
.....આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) કો-ઓર્ડિનેટરશ્રી, એક્સટર્નલ યુનિટ, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
.....તરફ જાણ તેમજ અમલ સારું.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

M.COM.II (Semester –III)

FINANCIAL MANAGEMENT PAPER – 1 (PAPER NO: 302)

(Syllabus effective from Academic Year 2022-23)

Objectives:

1. To acquaint the students with the principles and practices of management so as to enable them to develop an integrated approach to Financial Management.
2. To develop analytical and decision- making aptitude of the students through case studies.

| Unit | Course Contents | Weightage |
|------|--|-----------|
| 1. | INDIAN FINANCIAL SYSTEM: Financial Functions, Financial Management & its Objectives, Indian Financial System & Its Functions, Some Aspects of Financial Management Environment, Regulatory Framework and Direct Taxes, Basic Concept of GST ,CGST, IGST, Rates IMF, World Bank , ADB, BRICS Bank (New Development Bank) | 10% |
| 2. | SWAPS: Meaning of SWAPS and its Categories, Types of Currency and Interest SWAPS with examples. | 10% |
| 3. | RISK MANAGEMENT: Introduction to Risk, Risk Management, Nature, Development, Scope, Definition, Objectives, Personal v/s Corporate Risk Management, Corporate Risk Objectives, Attitude and Philosophy, Risk Management Organization, Role Of Risk Manager, Risk Management Process. | 10% |
| 4. | FINANCIAL INTERMEDIARIES: <ul style="list-style-type: none">• <u>Financial Intermediaries in India:</u> (a) Reserve Bank of India (b) Commercial Banks (c) Term Lending Institutions• <u>Non-bank Financial Intermediaries:</u> (a) Insurance Corporations (b) Unit Trust of India (c) Post Offices (d) Provident Fund (e) Investment Companies (f) Hire Purchase Finance Companies (g) Leasing Finance Companies (h) Housing Finance Companies (i) Venture Capital Funds (j) N.R.I. Funds• <u>Finance Market:</u> Instrument Of Money Market | 10% |

| | | |
|----|---|-----|
| | <p>(a) Call Money (b) Treasury Bills (c) Commercial Bills (d) Certificate of Deposits (e) Commercial Paper</p> <ul style="list-style-type: none"> • <u>Stock Market</u> : Instrument of Capital Market (a) Gilt Edged Securities (b) Equity Shares (c) Preference Shares (d) Debentures (e) Public Deposits | |
| 5. | <p>RAISING FINANCE: Methods of Capital Issues</p> <p>(a) Public Issue (b) Right Issue (c) Private Issue (d) Book Building (e) Bonus Share (f) Term Loan, Term Loan Procedure</p> | 10% |
| 6. | <p>WORKING CAPITAL MANAGEMENT – 1 :</p> <p>Meaning – Types – Components of Working Capital, Meaning of Working Capital Management</p> <ul style="list-style-type: none"> ❖ <u>Cash Management</u> : Meaning & Objectives of Cash Management, Factors affecting Cash Requirements, The Different Aspects of Cash Management : <p>(a) Planning of Cash Flow - Cash Budget - Long Term Cash Forecasting (b) Report of Controls (c) Meaning of Cash Flows including E-Cash via NEFT, RTGS (d) Determining the Optimum Cash Balance (e) Options and Strategies for Investing Surplus Funds</p> | 10% |
| 7. | <p>WORKING CAPITAL MANAGEMENT – 2</p> <ul style="list-style-type: none"> ❖ <u>Management of Receivables</u> : <p>Objectives of Maintaining Receivables, Cost of Credit Sales, Terms of Payments. Credit Policy Variables or Ingredients: (a) Credit Standards (b) Credit Periods (c) Cash Discount (d) Collection Policy Credit Evaluation, Credit Sanctioning Decision, Control of Receivables Techniques</p> | 10% |
| 8. | <p>WORKING CAPITAL MANAGEMENT – 3</p> <p>Management of Inventory, The need for maintaining Inventory Objective of Inventory Management Techniques of Inventory Control : (a) Economic Ordering Quantity, Order Quantity and Quantity Discount (b) Reordering Point (c) ABC Analysis</p> | 10% |
| 9. | <p>CASH STUDY AND ANALYSIS:</p> | 20% |

NOTE: Paper setter should consider syllabus and not any reference book or text books.

REFERENCE BOOK :

1. Financial Management and Policy – Van Horne 4th Add.
2. Financial Management – Macmillan
3. Financial Management – Khan and Jain 4th Add.
4. Money and Financial System – Sudhir Prakashan and Dr.D.D. Desai Uni 2008
5. Financial Management – B.S. Shah Prakashan
6. Financial Analysis and Financial Management – R.P. Rustagi 3rd Add.
7. Indian Financial System – Khan 4th Add.
8. Financial Management – Brigham – Ehrhardt – 11th Add.
9. Financial Management – Prasanna Chandra – 7th Add.
10. Financial Management – I.M.Pnadey – 9th Add.
11. Corporate Finance Theory and Practice – A. Damodaran
12. Introduction to Financial Management – L.D. Schall and C.W.Holey
13. Financial Management Principle and Practice – Dr.S.N. Maheshwari
14. Financial Management – Ravi M. Koshore
15. Financial Management – Theory and Practice – Eugene Brigham and Michael C. Erhardt
16. Investment Management - V.K. Bhalla.

VEER NARMAD SOUTH GUJARAT UNIVERSITY**SYLLABUS 2022-23****M. COM PART-II SEM-III****STRATEGIC MANAGEMENT**

| | |
|--|-----|
| UNIT-I Strategy and Strategic Management <ul style="list-style-type: none">- Concept, Emergence, Definition and Examples of Strategy- Characteristics and Examples of Strategy- Definition and Characteristics of Strategic Management- Process of Strategic Management- Benefits(Importance) and Limitations of Strategic management | 25% |
| UNIT-II Strategic Intent <ul style="list-style-type: none">- Defining Vision, Mission, Objectives and Purpose- Characteristics of Vision- Elements of Mission- Characteristics of Objectives- Process of Setting Objectives- Issues in Setting of Objectives- Role of Vision, Mission and Objectives | 25% |
| UNIT-III Environment Analysis and SWOT Analysis <ul style="list-style-type: none">- Concept of Environmental Analysis- Components of External Environment Analysis (Economic, Social-Cultural, Technical, Market, Regulatory, Political, Supplier, International(Global))- Components of Internal Environment Analysis (Resources-Tangible and Intangible and Capabilities)- SWOT Analysis | 25% |
| UNIT-IV Types of Strategies <ul style="list-style-type: none">- Grand Strategies: Stability (Pause and Proceed No Change Profit Incremental Growth, Modernization)- Grand Strategies: Expansion (Diversification, Integration, Mergers and Acquisitions, Strategic Alliances Take-over, Internalization)- Grand Strategies: Retrenchment (Turnaround, Divestment, Liquidation, De-Merger)- Grand Strategies: Combination (Combination of Grand Strategies)- Retrenchment strategies (Turnaround, Demerger, Divestment, Liquidation)- Re-engineering, E-engineering | 25% |
| REFERENCES: <ol style="list-style-type: none">1. Strategic management-making decisions for strategic advantage by Musadiq.A.Sahaf.Prentice hall India.2. Strategic management and marketing by Narendra Singh Himalaya Publishing house.3. Strategic management-L.M.Prasad-Sultanchand.4. Strategic management- Azhar Kazmi-Tata Mcgraw hill.5. Business policy and strategic management- Subba Rao –Himalaya publications. | |

Course: RAN-1908060203040001: Financial & Management Accounting Paper – 7

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|--------------|---|
| Course Code | RAN-1908060203040001 |
| Course Title | Financial & Management Accounting paper – 7 |
| Credit | 4 |

| | | | | | | |
|-------------------------------|--|------|------|------|------|------|
| Teaching per Week | 4 Hrs | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2019-20 | | | | | |
| Purpose of Course | To help for cost control and taking right decision for investment in alternative proposal. | | | | | |
| Course Objective | <ul style="list-style-type: none"> • To acquaint the students with long term investment decisions. • To give idea about cost-volume –profitability analysis. • To make students aware of the basic concept of financial Security Market. | | | | | |
| Course Outcomes | <p>CO1: To impart knowledge about right decision making to investment in long term proposal by capital budgeting techniques.</p> <p>CO2: To make students aware about the principles underlying the cost-volume –profitability analysis to control the cost.</p> <p>CO3 : Students get understand about different types of investment option and intermediaries</p> <p>CO4: To impart knowledge with the students about time value of money to get present value of money and understand it's important in investment decision</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | The basic knowledge about importance of investments, general knowledge necessary to record accounting transactions. | | | | | |
| Units | Course Contents | | | | | |
| Unit 1 | <p>Cost-Volume - Profit Analysis and break - even Analysis : (Practical) 30% Objectives, assumptions and limitations of CVP analysis - Types of break - even analysis -Assumptions and limitations of break - even charts -Profit volume charts - Break - even analysis with one key factor.</p> | | | | | |
| Unit 2 | <p>Capital budgeting : (Practical) 35% Concept - Objectives - Importance of capital budgeting - Kinds of capital investment proposals - Factors affecting capital investment decisions - Appraisal methods - Capital budgeting under risk and Uncertainty-Sensitivity analysis, Capital</p> | | | | | |

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|-----------------------------|--|
| <p>Unit 3</p> <p>Unit 4</p> | <p>budgeting techniques: Payback Period, Discounted Payback Period, Net Present Value Accounting Rate of Return. Internal Rate of Return, Profitability Index.</p> <p>Time Value of Money : (Theory) 15% Definition, Concepts, Application, Present Value, Future Value, Time Value of Money Example</p> <p>Indian Security Market : (Theory) 20% Structure of Security Market, Investment Instruments of Money Market and Capital Market, Operations of Indian Stock Market, Market intermediaries, Market Indices and Return, Recent Development in the Indian Stock Market.</p> |
| <p>Reference Books</p> | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A. 9. Techniques of Financial Analysis - Erich A. Illefert. 10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi. 11. Advanced Accounting - Tulsian; Tata. McGraw Hill. 12. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra. 13. Cost Accounting - N. K. Agrawal; Global Business Press. 14. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata. |

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|----------------------|---|
| | <p>15. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>16. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi</p> <p>17. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>18. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p> |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |

Course: RAN-1908060203050002 : Financial & Management Accounting Paper – 8

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|----------------------------|--|
| Course Code | RAN-1908060203050002 |
| Course Title | Financial & Management Accounting paper – 8 |
| Credit | 4 |
| Teaching per Week | 4 Hrs |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |
| Effective From | 2019-20 |
| Purpose of Course | To make the students aware about changing international financial policies related to trade and commerce. |
| Course Objective | <ul style="list-style-type: none"> • The objective of this course is to expose students to advance accounting such as maintenance of Banking Company Accounts; and help in application of financial management • To give Idea about buy back of share , Right issue and ESOP |
| Course Outcomes | <p>CO1: To explain the students with in-depth knowledge of Assets Pricing/Measurement Policy.</p> <p>CO2: To familiarize with basic concepts of Buy-Back of shares, Right Issue and ESOP</p> |

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|-------------------------------|--|------|------|------|------|------|
| | <p>CO3: students can understand importance and management of working capital and can control the cost of working capital</p> <p>CO4: Basic understanding of international financial management and international payment modes.</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | |
| Units | Course Contents | | | | | |
| Unit 1 | <p>Working Capital Management : (Practical) 35% Introduction to working capital management. Computation of working capital requirement (for each component), Working Capital Estimation Statement. Computation of operating cycle.</p> | | | | | |
| Unit 2 | <p>Buy-Back of shares, Right Issue : (Practical) : 35% ESOP(Employee Stock Option Plan)</p> | | | | | |
| Unit 3 | <p>Assets Pricing/Measurement Policy : (Theory) 15% Accounting Standard 10 Fixed Assets Accounting Standards 13 Investments</p> | | | | | |
| Unit 4 | <p>International Financial Management : (Theory) 15% Reasons for investing abroad - Basic problem in International Financial Management - Foreign Currency Management - Financing Multinational Organization - Mode of Payment in International Trade.</p> | | | | | |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Management Accounting & Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Service (P) Ltd., New Delhi. 3. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai. 4. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai. 5. Advance Accounting - R. L. Gupta & M. Radhaswamy; Sultan Chand & Co., New Delhi. 6. Export Management - T. A. S. Balagopal; Himalaya Publishing House, Mumbai. | | | | | |

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|----------------------|--|
| | <p>7. Export - Do it Yourself - M. I. Mahajan; Snow White Publications Pvt. Ltd., Mumbai.</p> <p>8. How to Import - V. K. Puri; Nabhi Publication; New Delhi.</p> <p>9. Introduction to Database System - Date C. J.; Addison Wesley Massachuselts.</p> <p>10. The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi.</p> <p>11. Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi.</p> <p>12. Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi.</p> <p>13. International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.</p> |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks Total Marks : 70 Marks</p> |

Course: RAN-1908060103060006: Financial & Management Accounting Paper – 9

| | |
|----------------------------|---|
| Course Code | RAN-1908060103060006 |
| Course Title | Financial & Management Accounting Paper – 9 |
| Credit | 4 |
| Teaching per Week | 4 Hrs |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |
| Effective From | 2019-20 |
| Purpose of Course | Through this paper, production efficiency of a company can be increased to deliver maximum value for the least possible cost. |
| Course Objective | <ul style="list-style-type: none"> • To give the idea about how to find out the cost of Product for processing unit and how to calculate inter Process profit. |

| | <ul style="list-style-type: none"> • To clear the concept of value chain analysis and to understand Value-Added and Non-Value added activities with suitable examples. • To Understand the meaning, Importance and to learn the difference between Traditional and Activity-based Costing(ABC) And Activity based Management(ABM) • To give the clear concept about Valuation of Bonds, Equity and options as well as to understand the forms of market. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------|--|------|------|------|------|------|------|-----|--|--|--|--|--|-----|--|--|--|--|--|-----|--|--|--|--|--|-----|--|--|--|--|--|
| Course Outcomes | <p>CO1: To Understand the meaning, Importance and to learn the difference between Traditional and Activity-based Costing (ABC) And Activity based Management (ABM)</p> <p>CO2: To give the clear concept about Valuation of Bonds, Equity and options as well as to understand the forms of market.</p> <p>CO3: To impart knowledge to calculate cost at different level of manufacturing process</p> <p>CO4: To Understand value-chain analysis is to increase production efficiency so that a company can deliver maximum value for the least possible cost.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mapping between COs with PSOs | <table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO2</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | CO1 | | | | | | CO2 | | | | | | CO3 | | | | | | CO4 | | | | | |
| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Units | Course Contents | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 1 | <p>I. Process Costing : (Practical) 40% Inter process profit II. Process Costing Equivalent Production Analysis</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 2 | <p>Value Chain Analysis : (Theory) 15% Concept of Value Chain Analysis, Value chain linkages, Internal linkages, External linkages, Value- Added and Non-value added activities, Value-added and Value chain, Steps in value chain analysis, Importance of Value chain analysis.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 3 | <p>Activity-Based Costing (ABC) and Activity Based Management (ABM) : (Practical) 25% Traditional costing system, Activity based costing, Cost hierarchy in ABC, Comparison between traditional and ABC costing, Advantage of ABC, Criteria for successful implementation of ABC system, Situation under which ABC can be applied, Activity Based Management(ABM), Functional Based Management and ABM, Areas in which ABM can be used, Relationship between ABM and ABC, Uses of ABM, Implementing ABM, Essentials for the success of ABM.and ABM , Operational and Strategic ABM, Techniques of ABM,</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit 4 | <p>Valuation of Securities (Theory) 20%</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | Bonds, Equity and options, random walk and efficient market theory, Forms of Market Efficiency: Weak, Semi-Strong, Strong Technical Analysis: Dow Theory, Elliot Wave theory. |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A. 9. Techniques of Financial Analysis - Erich A. Illefert. 10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi. 11. Direct Taxes - V. K. Singhanian; Taxamann Publication. 12. Students guide to Income - Tax - V. K. Singhanian. 13. Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons. 14. Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota. 15. Advanced Accounting - Tulsian; Tata. McGraw Hill. 16. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra. 17. Accounting Theory - L. S. Porwal; Tata McGraw. 18. Wheldon's Acost Accounting - L. W. J. Oowler & J. L. Brown; Pitman Publishing Ltd., London. 19. Cost Accounting - N. K. Agrawal; Global Business Press. |

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| | <p>20. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.</p> <p>21. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>22. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.</p> <p>23. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>24. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p> |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test :10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |

Course: RAN-2008060104010001: Organised Market Paper - 2

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|----------------------------|--|
| Course Code | RAN-2008060104010001 |
| Course Title | Organised Market Paper – 2 |
| Credit | 4 |
| Teaching per Week | 4 Hrs |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |
| Effective From | 2017-18 |
| Purpose of Course | To train the students about the working of various commodity exchanges and money market. |
| Course Objective | To make them aware about market functionaries and intermediaries of foreign exchange market and international trade. |
| Course Outcomes | At the end of the course student will get to know CO1:About commodity exchanges and market functionaries |

| | <p>CO2: Demand and supply situation in a well develop money and capital market About foreign exchange market and how to trade in international market</p> <p>CO3: Different types of world organisation related with trade management at global level</p> <p>CO4: Various types of investment instrument in money market, capital market</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|------|------|------|------|------|------|-----|--|--|--|--|--|-----|--|--|--|--|--|-----|--|--|--|--|--|-----|--|--|--|--|--|
| Mapping between COs with PSOs | <table border="1"> <thead> <tr> <th></th> <th>PSO1</th> <th>PSO2</th> <th>PSO3</th> <th>PSO4</th> <th>PSO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td></td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td style="background-color: #cccccc;"></td> </tr> <tr> <td>CO2</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td></td> <td></td> </tr> <tr> <td>CO3</td> <td></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td style="background-color: #cccccc;"></td> <td></td> </tr> <tr> <td>CO4</td> <td></td> <td style="background-color: #cccccc;"></td> <td></td> <td></td> <td style="background-color: #cccccc;"></td> </tr> </tbody> </table> | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | CO1 | | | | | | CO2 | | | | | | CO3 | | | | | | CO4 | | | | | |
| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CO4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pre-requisite | It requires basic knowledge and interest of stock market. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Units Unit 1 Unit 2 Unit 3 Unit 4 | <p style="text-align: center;">Course Contents</p> <p>Management of Commodity Exchange 25% Meaning, Objectives, Management of Commodity exchanges, characteristics of the commodities traded in the organized commodity exchanges, methods of trading & settlement, recent development in commodity markets in India, Multi commodity exchanges of India (MCX)</p> <p>Market Functionaries 25% Brokers and jobbers, separators – bulls & Bears, Types of forward contracts & transferable delivery contracts, hedging contracts and speculation contract, Advantage & limitations of hedging and insurance, Meaning, Characteristics and types of speculation, speculators Speculative transaction - Option trading , malpractices such as cornering, arbitrage, rigging, short sales and its regulations, advantages and disadvantages of speculation.</p> <p>Money Markets 25% Meaning, Definition, Source of Demand and supply, Characteristics of well-developed money market, Indian Money Market, Credit Instrument, Organized and unorganized sector, Defects, importance of Money Market, Capital Market and Money Market</p> <p>Foreign Exchange Markets and International trade development organization 25% Definition,-Foreign Exchange Markets , source of Demand and Supply of Foreign Exchange, Foreign Exchange rate, Exchange rate policies for India, Factors Affecting Foreign Exchange rate , types of Foreign Exchange Transaction, MCX stock exchange(MCX-SX), International trade development</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | organization: (A) W.T.O. (B) N.A.S.D.A.Q. (C) European Union (D) New York stock exchange |
| Reference Book | <ol style="list-style-type: none"> 1. Working of stock exchange in India By H.R.Machiraju 2. Stock markets in India By D.R.Veena 3. Stock exchange and investments By Raghunathan 4. The Indian financial system By Vasant Desai 5. Regulation of Forward Market By W.R.Motu 6. Commodity exchanges By P.K.Salvi 7. Economics of Hedging By M.G.Paraskar 8. Organised MarketsBy Prin. N.D.Gami 9. Organised markets By Krishnakumar Ghia 10. RBI Currency and Financial Reports 11. Financial Markets By Garden and Natrajan 12. Financial Express – English and Gujarati 13. Economic Times – English and Gujarati 14. Vyapar 15. Yojna 16. Arth Sankalan |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks <ul style="list-style-type: none"> Assignment/ viva voice : 5 Marks Attendance : 5 Marks <p>Internal Examination:</p> <ul style="list-style-type: none"> Descriptive Test : 10 Marks <ul style="list-style-type: none"> ➤ University examination : 50 Marks <ul style="list-style-type: none"> Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p> |



Re-Accredited by NAAC with 'A' Grade
VEER NARMAD SOUTH GUJARAT UNIVERSITY
University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ તથા ડિપાર્ટમેન્ટનાં વડાશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, થી અમલમાં આવનાર S. Y. B. Com. (Sem-3 & 4) અને T.Y.B.Com. (Sem-5 & 6) ના રેગ્યુલર, એક્સટર્નલ અને ઓનર્સ, તેમજ M.Com - રેગ્યુલર (સેમે.-૩ અને ૪) અને એક્સટર્નલ એમ.કોમ.પાર્ટ-૨ નાં કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયનાં નીચે મુજબનાં અભ્યાસક્રમો અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસ સમિતિની તા.૨૪/૦૨/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક: ૨ અન્વયે કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૦૨/૦૬/૨૦૨૨ ની સભાનાં ઠરાવ ક્રમાંક:૨૩ થી સ્વીકારી મંજૂર કરેલ છે. જેની આથી જાણ કરવામાં આવે છે.

કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસસમિતિની તા.૨૪/૦૨/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક: ૨
:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, જુન-૨૦૨૨ થી અમલમાં આવનાર S. Y. B. Com. (Sem-3 & 4) અને T.Y.B.Com.(Sem-5 & 6)ના રેગ્યુલર, એક્સટર્નલ અને ઓનર્સ, તેમજ M.Com-રેગ્યુલર સેમે.-૩ અને ૪) અને એક્સટર્નલ એમ.કોમ.પાર્ટ- ૨ નાં કોમર્સ ઈન્કલુડીંગ બી.એ વિષયનાં નીચે મુજબનાં અભ્યાસક્રમો મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

S.Y.B.Com (Sem-III & IV), (રેગ્યુલર તથા એક્સટર્નલ તથા ઓનર્સ,)

1. Business Administration , વાણિજ્ય સંચાલન, (Paper-III & IV)
2. Banking - (Paper-I & III)
3. Marketing- (Paper-I & II) અને Marketing -(Paper-III & IV)
4. Management - (Paper-I & II) અને Management -(Paper-III & IV)
5. Computer Application - (Paper-I & II)
6. Fundamental Entrepreneurship - Honors.

T.Y.B.Com (Sem-V & VI), (રેગ્યુલર તથા એક્સટર્નલ)

1. Business Administration - (રેગ્યુલર તથા એક્સટર્નલ)
2. Banking - Paper-III (Comp.) & Paper-IV(Special) For External Banking -(Paper-V & VII) (Comp.) & Paper-VI & VIII (Special)
3. Marketing - Paper-III (Comp.) & Paper-IV(Special) For External Marketing -(Paper-V & VII) (Comp.) & Paper-VI & VIII (Special)
4. Management - Paper-III & IV (Comp.) & Special) Regular & External Management - Paper-V & VI (Comp.) & Special) Regular & External
5. B.R.F. (રેગ્યુલર તથા એક્સટર્નલ)

T.Y.B.Com. (Honors)

1. Advance Management
2. Financial Management
3. Financial Marketing Operation
4. International Marketing

M.Com Sem-III & IV તથા M.Com-Part-II (Regular & External)

1. Financial Management (Paper- I & II)
2. Strategic Management (Paper-I & II)
3. Marketing Sem-III(Paper-VII & VIII & IX,)
4. Marketing Sem-IV (Paper-X,XI &XII)
5. Consumer Behaviour
6. Retail Management

એકેડેમિક કાઉન્સિલની તા.૦૨/૦૬/૨૦૨૨ની ઠરાવ ક્રમાંક: ૨૩

:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩, થી અમલમાં આવનાર S. Y. B. Com. (Sem-3 & 4) અને T.Y.B.Com. (Sem-5 & 6) ના રેગ્યુલર, એક્સટર્નલ અને ઓનર્સ, તેમજ M.Com - રેગ્યુલર (સેમે.-૩ અને ૪) અને એક્સટર્નલ એમ.કોમ. પાર્ટ-૨ નાં કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયનાં ઉપર મુજબનાં અભ્યાસક્રમો અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસ સમિતિની તા.૨૪/૦૨/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક: ૨ અન્વયે કરેલ ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રીએ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વિદ્યાશાખા વતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ સ્વીકારી મંજૂર કરવામાં આવે છે.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એસ./પરિપત્ર/સિલેબસ/૧૧૩૪૭/૨૦૨૨
તા. ૦૪-૦૬-૨૦૨૨


ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ તથા ડિપાર્ટમેન્ટનાં વડાશ્રી.
.....આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) અધ્યક્ષશ્રી,વાણિજ્ય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) કો-ઓર્ડિનેટરશ્રી, એક્સટર્નલ યુનિટ, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
.....તરફ જાણ તેમજ અમલ સારું.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

M.COM.II (Semester – IV)

FINANCIAL MANAGEMENT PAPER – 2 (PAPER NO: 402)

(Syllabus effective from Academic Year 2022-23)

Objectives:

1. To acquaint the students with the principles and practices of management so as to enable them to develop an integrated approach to Financial Management.
2. To develop analytical and decision- making aptitude of the students through case studies.

| Unit | Course Contents | Weightage |
|------|--|-----------|
| 1. | CORPORATE RESTRUCTURING – 1 Forms of Corporate Restructuring Device of Acquisition or Expansion a) Merger : Types, Reasons, Cost and Benefits of Merger b) Purchase of Division / Unit c) Takeover : Types Regulation of Takeover, Guidelines of SEBI d) Advantages and Disadvantages of Merger, Absorption, Purchasing and Takeover. Defensive Measures against Hostile Takeover. | 10% |
| 2. | CORPORATE RESTRUCTURING – 2 (A) Forms of Sell Offs : Divestitures, Spin Offs, Split Ups (B) Changes in Ownership and Control :- Going Public, Privatization and Disinvestments, Leveraged Buy Outs, Buy Back of Shares, Joint Venture | 10% |
| 3. | LEASE FINANCE: Lease Financing, Meaning, Characteristics, Types, Advantages & Disadvantages. Difference between Financial Lease & Operating Lease. Mechanics of Leasing, Lease Buy Decision an Evaluation, Hire Purchase Finance. | 10% |
| 4. | ANALYSIS OF FINANCIAL PERFORMANCE: Objectives of Financial Analysis and Interpretation Methods of Analyzing Financial Statements (a)Ratio Analysis (b) Comparative Analysis (c) Du Pont Analysis <u>Leverage</u> | 10% |

| | | |
|----|---|-----|
| | <p>Types Of Leverage :</p> <p>(A) Operating Leverage : Meaning, Definition, Sensitivity of Operating Profit, Utilities of Operating Leverage</p> <p>(B) Financial Leverage : Meaning, Effects, Financial Break Even Point, Degree of changer in EBIT on DFL – Utilities of Financial Leverage, Advantages and Limitations, Essential Conditions for Financial Leverage</p> <p>(C) Combined Leverage or Total Leverage : Degree of Combined Leverage ;Sensitivity of EPS to changes in Sales Volume, Utilities of Combined Leverage</p> | |
| 5. | <p>INTANGIBLE INSENTIVE COMPANIES :</p> <p>Features of Intangible Assets or Intangible Intensive Firms. Implications for Financial Management Types of Intangible Assets and Approaches to Valuation The Economic Approaches to Valuation Infosys Technologies : An example of Intangible Intensive Company</p> | 10% |
| 6. | <p>INTERNATIONAL FINANCIAL MANAGEMENT :</p> <p>Basic Problems in International Financial Management Role of FPI in India, Domestic v/s International Financial Management</p> | 10% |
| 7. | <p>INFLATION, RECESSION AND FINANCIAL MANAGEMENT :</p> <p>(A) Inflation : Meaning, Definition, Effects on Financial Management and its Remedies</p> <p>(B) Recession : Meaning, Definition, Effects on Financial Management and its Remedies</p> | 10% |
| 8. | <p>HYBRID FINANCING AND CORPORATE GOVERNANCE :</p> <p>(A) HYBRID FINANCING (General Concept) Basic Source of Financing :</p> <p>(a) Preference Capital (b) Features of Warrants and Convertible Debenture (c) Valuation of Warrants (d) Valuation of Compulsorily Convertible Debentures (e) Valuation of Optionally Convertible Debentures (f) Motives for Issuing Warrants Convertible Debentures</p> | 10% |

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| | <p>(g) Innovative Hybrid</p> <p>(B) CORPORATE GOVERNANCE (General Concept) Basic , Organization of Corporate Governance :</p> <p>(a) Divergence of Interest (b) Devices for Containing Agency Costs (c) Corporate Governance in Industrially Developed World (d) Corporate Governance in India (e) Reforming Corporate Governance (f) Legal Provisions and SEBI Code (g) Executive Compensation (h) Employee Stock Option Scheme</p> | |
| 9. | CASE STUDY: | 20% |

NOTE: Paper setter should consider syllabus and not any reference book or text books.

REFERENCE BOOK :

1. Financial Management and Policy – Van Horne 4th Add.
2. Financial Management – Macmillan
3. Financial Management – Khan and Jain 4th Add.
4. Money and Financial System – Sudhir Prakashan and Dr.D.D. Desai Uni 2008
5. Financial Management – B.S. Shah Prakashan
6. Financial Analysis and Financial Management – R.P. Rustagi 3rd Add.
7. Indian Financial System – Khan 4th Add.
8. Financial Management – Brigham – Ehrhardt – 11th Add.
9. Financial Management – Prasanna Chandra – 7th Add.
10. Financial Management – I.M.Pnadey – 9th Add.
11. Corporate Finance Theory and Practice – A. Damodaran
12. Introduction to Financial Management – L.D. Schall and C.W.Holey
13. Financial Management Principle and Practice – Dr.S.N. Maheshwari
14. Financial Management – Ravi M. Koshore
15. Financial Management – Theory and Practice – Eugene Brigham and Michael C. Erhardt
16. Investment Management - V.K. Bhalla.

VEER NARMAD SOUTH GUJARAT UNIVERSITY
SYLLABUS 2022-23
M. COM PART-II SEM-IV
STRATEGIC MANAGEMENT

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| <p>UNIT-I Levels of Strategy</p> <ul style="list-style-type: none"> -Functional level: Meaning and Types <ul style="list-style-type: none"> (a) Financial Strategies (Source of fund, Usage of fund and Management of earnings) (b) Personal Strategies (Recruitment, Development Appraisal, Promotion, Motivation, Retirement) (c) Marketing strategies (4 P's) (d) Operating strategies (Make or buy, Investing level, Quality Control, Cost Cutting,R & D) -SBU level: Meaning of SBU its advantages and disadvantages and types of strategy (Generic Competitive Strategies of Porter) Corporate Level (Stability, Expansion, Retrenchment and Combination-Basic understanding only) -Global level: Meaning and types (International,Multi-domestic, Global, Transnational) (e) Difference between Corporate level ,SBU level and Functional level Strategy | 25% |
| <p>UNIT-II Strategic Formulation and Implementation</p> <ul style="list-style-type: none"> - Concept of Competitive Analysis - Industrial analysis (Competitive five factor analysis of Michael Porter) - Advantages and Limitations of Competitive Factors Analysis - Establishment and sustaining the Competitive Advantages - Meaning and definition of Strategy Formulation - Process of Strategy Formulation/ choice - Meaning and definition of Strategic Implementation - Approaches of Strategic Implementation (Understanding of Project Implementation, Procedural Implementation, Resource Allocation, Structural Implementation, Behavioural Implementation, Functional Implementation) - Difference between Strategic formulation and implementation | 30% |
| <p>UNIT-III Strategy Evaluation</p> <ul style="list-style-type: none"> - Concept of Strategy evaluation - Strategic and operational control (Meaning and difference) - Techniques of strategic evaluation and controls (Strategic momentum control, Responsibility control Centers, Key Success Factors, Common Strategic Approach) and (Strategic leap Control Issue Management, Strategic Field Analysis, System Modeling Scenario) - Techniques of Operational Evaluation and Control (Internal Analysis, Value Chain Analysis, Quantitative Analysis, Qualitative Analysis) and (Comparative Analysis- Industrial Standard, Benchmarking and Overall Analysis- Balance Scorecard, Key Factor analysis, Service Blue Printing) | 25% |
| <p>UNIT-IV Global Strategies</p> <p>(a) Modes of Entry in Global market, licensing, Franchising, Foreign Direct Investment , Joint venture, EPC and Trunkey contracts</p> | 20% |

(b) Challenges in adopting Global Strategy

REFERENCES:

1. Strategic management-making decisions for strategic advantage by Musadiq.A.Sahaf.Prentice hall India.
2. Strategic management and marketing by Narendra Singh Himalaya Publishing house.
3. Strategic management-L.M.Prasad-Sultanchand.
4. Strategic management- Azhar Kazmi-Tata Mcgraw hill.
5. Business policy and strategic management- Subba Rao –Himalaya publications.

Course: RAN-2008060104040001 : Financial & Management Accounting Paper – 10

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|-------------------------------|---|------|------|------|------|------|
| Course Code | RAN-2008060104040001 | | | | | |
| Course Title | Financial & Management Accounting paper – 10 | | | | | |
| Credit | 4 | | | | | |
| Teaching per Week | 4 Hrs | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2019-20 | | | | | |
| Purpose of Course | To acquaint the students about the role of costs in pricing, strategies of product pricing and accountant's role in product pricing | | | | | |
| Course Objective | <ul style="list-style-type: none"> • To acquaint the students, how to take the decisions on the basis of marginal and differential costing. • To clear the concept of cost of capital and calculations about it, • To give the idea about product pricing method. • To give the basic concept about Mechanics of Investing | | | | | |
| Course Outcomes | <p>CO1: To provide the conceptual understanding of framework of cost of capital and calculations about it.</p> <p>CO2: To give the idea about product pricing method.</p> <p>CO3: To give idea about the basics of Mechanics of Investment</p> <p>CO4: To impart knowledge of cost control by marginal costing and Absorption costing</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | It requires knowledge of capital market and investments. | | | | | |

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| | <p>9. Techniques of Financial Analysis - Erich A. Illefert.</p> <p>10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.</p> <p>11. Advanced Accounting - Tulsian; Tata. McGraw Hill.</p> <p>12. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.</p> <p>13. Cost Accounting - N. K. Agrawal; Global Business Press.</p> <p>14. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.</p> <p>15. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>16. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi</p> <p>17. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai.</p> <p>18. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p> |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks Assignment/ viva voice : 5 Marks Attendance : 5 Marks</p> <p>Internal Examination: Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |

Course: RAN-2008060104050001: Financial & Management Accounting Paper - 11

| | |
|----------------------------|---|
| Course Code | RAN-2008060104050001 |
| Course Title | Financial & Management Accounting paper – 11 |
| Credit | 4 |
| Teaching per Week | 4 Hrs |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) |

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|-------------------------------|---|------|------|------|------|------|
| Effective From | 2019-20 | | | | | |
| Purpose of Course | To make the students aware about non-performing assets and its effects on the working of the bank. | | | | | |
| Course Objective | <ul style="list-style-type: none"> The objective of this course is to expose students to advance accounting such as maintenance of Banking Company Accounts; and help in application of financial management. | | | | | |
| Course Outcomes | <p>CO1: To impart knowledge about the scope, importance and functions of Export Procedures & Documentation</p> <p>CO2: To impart knowledge about the scope, importance and functions of Import Procedures & Documentation</p> <p>CO3: To inculcate the competency to the students to solve problems relating Special areas in Lease Evaluation, Accounting treatment for leases as per Accounting Standard 19</p> <p>CO4 : To impart knowledge about treatment of banking company</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |
| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | |
| Units | Course Contents | | | | | |
| Units 1 | <p>Final Accounts of Banking Companies-1 : (Theory) 10% Non-Performing Assets - Its effect on working of the bank - Remedies to reduce Non - Performing Assets (NPA)</p> | | | | | |
| Units 2 | <p>Final Accounts of Banking Companies-2 : (Practical) 40% Final Accounts of Banking Companies Including final accounts of Co-operative Bank (As per Gujarat Cooperative Act and RBI Regulations)</p> | | | | | |
| Units 3 | <p>Leases Accounting : (Practical) 30% 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</p> | | | | | |

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| Units 4 | <p>Export Procedures & Documentation: (Theory) 10% Offer and receipts of confirmed orders - Producing the goods - Shipment - Banking Procedures - negotiation - Aligned Documentation System (ADS) - Export incentives.</p> <p>Import Procedures & Documentation : (Theory) 10% Categories of Importers - Special Schemes for Imports - When & how to Obtain import license</p> |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Management Accounting & Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Service (P) Ltd., New Delhi. 3. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publication House, Mumbai. 4. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai. 5. Advance Accounting - R. L. Gupta & M. Radhaswamy; Sultan Chand & Co., New Delhi. 6. Export Management - T. A. S. Balagopal; Himalaya Publishing House, Mumbai. 7. Export - Do it Yourself - M. I. Mahajan; Snow White Publications Pvt. Ltd., Mumbai. 8. How to Import - V. K. Puri; Nabhi Publication; New Delhi. 9. Introduction to Database System - Date C. J.; Addison Wesley Massachuselts. 10. The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi. 11. Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi. 12. Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi. |

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| | 13. International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi. |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <ul style="list-style-type: none"> ➤ Internal Evaluation : Carrying 20 marks <ul style="list-style-type: none"> Assignment/ viva voice : 5 Marks Attendance : 5 Marks <p>Internal Examination:</p> <ul style="list-style-type: none"> Descriptive Test : 10 Marks <ul style="list-style-type: none"> ➤ University examination : 50 Marks <ul style="list-style-type: none"> Descriptive Exam : 50 Marks <p>Total Marks : 70 Marks</p> |

Course: RAN-2008060104060001: Financial & Management Accounting paper – 12

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|-------------------------------|--|------|------|------|------|------|
| Course Code | RAN-2008060104060001 | | | | | |
| Course Title | Financial & Management Accounting paper – 12 | | | | | |
| Credit | 4 | | | | | |
| Teaching per Week | 4 Hrs | | | | | |
| Minimum weeks per Semester | 15 (including classroom teaching, examination- internal and University , Assignments and it's presentation) | | | | | |
| Effective From | 2019-20 | | | | | |
| Purpose of Course | To provide students with general understanding of parity conditions and currency, interpretation and investigation of variances and cost benefit analysis. | | | | | |
| Course Objective | <ul style="list-style-type: none"> • To Calculate Different Types of Variances. • To learn Accounting for Underwriting & Brokerage & divisional profit performance management techniques • To learn Exchange-rate theories. | | | | | |
| Course Outcomes | <p>CO1: To inculcate the competency among the students to solve problems related to Calculations of Different Types of Variances.</p> <p>CO2: To make students aware of the principles underlying the Accounting for Underwriting & Brokerage & divisional profit performance management techniques</p> <p>CO3: To provide understanding of Exchange-rate theories.</p> <p>CO4 : To Impart knowledge about cost reduction and cost control by standard costing</p> | | | | | |
| Mapping between COs with PSOs | | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| | CO1 | | | | | |
| | CO2 | | | | | |

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| | CO3 | | | | | |
| | CO4 | | | | | |
| Pre-requisite | The knowledge necessary to record accounting transactions and a strong understanding of the applicable accounting regulations. | | | | | |
| Units | Course Contents | | | | | |
| Unit 1 | Standard Costing : (Practical) | | | | | 40% |
| | Material, Labour, Overhead and Sales Variances. Planning and operational variances. Interpretation of variances, Investigation of Variances. | | | | | |
| Unit 2 | Accounting for Underwriting & Brokerage : (Practical) 15% (Elementary Problems only). | | | | | |
| Unit 3 | Divisional Profit Performance Measurement:(Practical) 15% Meaning - Arguments in favour of and against decentralized profit centres - Cost benefit analysis for decentralization - Methods of measuring divisional performance. | | | | | |
| Unit 4 | Inter Divisional Transfer Pricing : (Theory) | | | | | 10% |
| | 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. | | | | | |
| Unit 5 | Parity condition and Currency : (Theory) | | | | | 20% |
| Reference Books | <ol style="list-style-type: none"> 1. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi. 2. Advanced Accounting - S. N. Maheshwari. 3. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi. 4. Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi. 5. Strategic Cost mgt- Prof jawaharlal-Himalaya Pub. 6. Human Resource Accounting - Gupta; Sultan Chand & Sons. 7. Inflation Accounting - Gupta; Sultan Chand & Sons. 8. Practical Financial Analysis - Foulke R. A. 9. Techniques of Financial Analysis - Erich A. Illefert. | | | | | |

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| | <p>10. Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.</p> <p>11. Direct Taxes - V. K. Singhania; Taxamann Publication.</p> <p>12. Students guide to Income - Tax - V. K. Singhania.</p> <p>13. Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons.</p> <p>14. Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota.</p> <p>15. Advanced Accounting - Tulsian; Tata. McGraw Hill.</p> <p>16. Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.</p> <p>17. Accounting Theory - L. S. Porwal; Tata McGraw.</p> <p>18. Wheldon's Acost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London.</p> <p>19. Cost Accounting - N. K. Agrawal; Global Business Press.</p> <p>20. Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.</p> <p>21. Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.</p> <p>22. Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.</p> <p>23. Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publishication House, Mumbai.</p> <p>24. Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.</p> |
| Teaching Methodology | Classroom Learning through chalk & talk, Discussion, Self - Study, Assignment, Presentation |
| Evaluation Method | <p>Evaluation of course conduct through following manner :</p> <p>➤ Internal Evaluation : Carrying 20 marks</p> <p>Assignment/ viva voice : 5 Marks</p> <p>Attendance : 5 Marks</p> <p>Internal Examination:</p> |

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| | <p>Descriptive Test : 10 Marks</p> <p>➤ University examination : 50 Marks</p> <p>Descriptive Exam : 50 Marks</p> <p>Total Marks : 70 Marks</p> |
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Re-Accredited by NAAC with 'A' Grade
VEER NARMAD SOUTH GUJARAT UNIVERSITY
University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.
વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી
યુનિવર્સિટી કેમ્પસ, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.
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E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોનાં આચાર્યશ્રીઓને તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર એમ.કોમ. સેમે.-૨ અને એમ.કોમ. (એક્ઝર્ટનલ)નાં નાણાંકીય અને હિસાબી પદ્ધતિ-૧ ના (પેપર નં.૨૦૪) અભ્યાસક્રમમાં જુના અભ્યાસક્રમ મુજબ Sr. No.-2 Ratio Analysis (Bank Financial Statement) અને Sr. No.-3 (Economic Analysis) નું યોગ્ય સાહિત્ય ઉપલબ્ધ ન હોવાથી તે ચેપ્ટરની જગ્યાએ નવા ચેપ્ટર Sr. No.-2 Accounts for Non-Trading Organisations અને Sr. No.-3 Return on Capital Employed, તથા એમ.કોમ.(પાર્ટ-૧) એક્ઝર્ટનલમાં પેપર-૧ ના અભ્યાસક્રમમાં Sr. No.-6 Ratio Analysis (of Banks Financial Statements) અને Sr.No.-7 Economic Analysis & Industry Analysis ની જગ્યાએ બે નવા ચેપ્ટર Sr. No.-6 Accounts for Non-Trading Organisations તથા Sr. No.7 Return on Capital Employed ઉમેરવા બોર્ડનાં ચેરમેનશ્રીએ બોડવતી મંજૂર કરી વાણિજ્ય વિદ્યાશાખાને ભલામણ કરેલ જે ભલામણ વાણિજ્ય વિદ્યાશાખાનાં અધ્યક્ષશ્રી વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ મંજૂર કરેલ છે, જેને એકેડેમિક કાઉન્સિલવતી માનનીય કુલપતિશ્રી દ્વારા મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દુપરાંત તેનો અમલ કરવો.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એકે./પરિપત્ર/૨૦૧૬/૨૦૨૧
તા. ૦૮-૦૨-૨૦૨૧

ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન અનુસ્નાતક કોલેજોનાં આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.



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University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી
યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલ્લા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: Circular :-

The following is the translation summary of the minutes related to the resolutions made by the board of studies of Account including Costing, Faculty of Commerce and Academic Council. The resolution pertains to the approval of following changes in M.Com Sem-2, in the subject of **Financial and Management Accounting Paper-4 and M.Com Part-1(External - Paper no.204)**, due to non-availability of subject related contents.

It was recommended and resolved in the meeting that the sub-committee which has incorporated the necessary changes in M.Com Sem-2 and M.Com Part 1(external) syllabus for the A.Y. 2020-21 be accepted and recommended the same to the Faculty of Commerce. Changes are as follows.

Sr.no.2 (M.com sem-2) and Sr.no.6 (M.com part- 1 external) **Ratio Analysis (Bank Financial Statement) replaced by Accounts for Non-Trading Organization.**

Sr.no.3 (M.com sem-2) and sr.no.7 (M.com part- 1 external) **Economic Analysis and Industry analysis replaced by Return on Capital Employed**

(Encl: As above)

I/C. Registrar

No: AC/Circular/2016/2021

Date: 08-02-2021

To,

- 1) The Principals of Affiliated Colleges conducting PG Programme and Head of PG Department
- 2) Dean, Faculty of Commerce
- 3) Controller of Examination ,VNSGU

Note: Discrepancies if any, in English translation circular in Gujarati will be treated as final

[Signature]

CO-ORDINATOR

DEPARTMENT OF COMMERCE

VEER NARMAD SOUTH GUJARAT UNIVERSITY,
UDHNA-MAGDALLA ROAD, SURAT-395007.

[Signature]

I/C Registrar

Veer Narmad South Gujarat University
SURAT