

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**M.Com Semester -IV**  
**Financial & Management Accounting Paper-10**  
**Paper No: 404**  
**(Syllabus for Academic Year 2020-21)**

**Objectives:**

- 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

No	Particular	Weightage
1.	<b>Differential Costing :</b> Meaning - Features and implications of differential costing - Marginal vs. differential costing - Applications of differential costing, Marginal Costing vs. Absorption costing.	25%
2.	<b>Cost of Capital :</b> Concept - Computations of cost of equity capital (including new Equity issue) - Cost of preference capital - Cost of debt - Cost of retained earnings - Weighted average cost of capital.	35%
3.	<b>Product Pricing :</b> Pricing policy - Aims and objectives of pricing - decision process - Role of Costs in pricing - pricing methods - Cost based cost plus pricing, marginal cost pricing, added value method of pricing, opportunity cost pricing - Target pricing - Administered prices, Strategies in product pricing - Pricing strategies for new products - Pricing of established products - Pricing during inflation and recession - Non financial factors in pricing - Limiting factors in product pricing - Management Accountant's role in product pricing.	20%
4.	<b>Mechanics of Investment:</b> Investment Return and Risk, Risk diversifications, Systematic and unsystematic risk, Cost of Investing Securities. Specific factors affecting the value of particular company's shares - Timing of investment decisions.	20%

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**M.Com Semester -IV**  
**Financial & Management Accounting Paper-11**  
**Paper No: 405**  
**(Syllabus for Academic Year 2020-21)**

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**Objectives:**

- To 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.
- Knowledge Required: Reasonable working knowledge is expected.

<b>Sr. No.</b>	<b>Course Inputs</b>	<b>Weightage</b>
<b>1</b>	<b>Final Accounts of Banking Companies-1</b> Non-Performing Assets - Its effect on working of the bank - Remedies to reduce Non - Performing Assets (NPA)	<b>10%</b>
<b>2</b>	<b>Final Accounts of Banking Companies-2</b> Final Accounts of Banking Companies Including final accounts of Co-operative Bank (As per Gujarat Co- operative Act and RBI Regulations)	<b>40%</b>
<b>3</b>	<b>Leases Accounting</b> Concept of leasing - Advantages of leasing - Disadvantages of leasing, Types of Leasing Choice of lessor - 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 (Including Practical Problems)	<b>30%</b>
<b>4</b>	<b>Export Procedures &amp; Documentation (Only Theory)</b> Offer and receipts of confirmed orders - Producing the goods - Shipment - Banking Procedures - negotiation - Aligned Documentation System (ADS) - Export incentives.	<b>10%</b>
<b>5</b>	<b>Import Procedures &amp; Documentation (Only Theory)</b> Categories of Importers - Special Schemes for Imports - When & how to Obtain import license.	<b>10%</b>

**Note:**

1. Practical problems shall not exceed 70% of total weightage.
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.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Advance Management Accounting - Ravi M. Kishore; Taxmann Allide Service (P) Ltd., New Delhi.
- Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publishication Hose, Mumbai.
- Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai.
- Advance Accounting - R. L. Gupta & M. Radhaswamy; Sultan Chand & Co., New Delhi.
- Export Management - T. A. S. Balagopal; Himalaya Publishing House, Mumbai.
- Export - Do it yourself - M. I. Mahajan; Snow White Publications Pvt. Ltd., Mumbai.
- How to Import - V. K. Puri; Nabhi Publication; New Delhi.
- Introduction to Database System - Date C. J.; Addision Wesley Massachuselts.
- The Compact Guide to Microsoft Office - Mansfield, Ron; BPB Publication Delhi.
- Principles of Database System - Ullman J. O.; Galgotia Publication, New Delhi.
- Multinational Financial Management - Alan C. Shapiro, Prentice - Hall of India, New Delhi.
- International Financial Management - P. G. Apte; Tata MC Graw, Hill Publishing Company Ltd., New Delhi.

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**M.Com Semester -IV**  
**Financial & Management Accounting Paper-12**  
**Paper No: 406**  
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**Objectives**

- To Calculate Different Types of Variances.
- To learn Accounting for Underwriting & Brokerage & divisional profit performance management techniques
- To learn Exchange-rate theories.

<b>Sr.No.</b>	<b>Course Inputs</b>	<b>Weightage</b>
<b>1</b>	<b>Standard Costing:</b> Material, Labor, Overhead and Sales Variances. Planning and operational variances. Interpretation of variances, Investigation of Variances.	<b>40%</b>
<b>2</b>	<b>Accounting for Underwriting &amp; Brokerage: (Elementary Problems only).</b>	<b>15%</b>
<b>3</b>	<b>Divisional Profit Performance Measurement:</b> Meaning - Arguments in favor of and against decentralized profit centers - Cost benefit analysis for decentralization - Methods of measuring divisional performance.	<b>15%</b>
<b>4</b>	<b>Inter Divisional Transfer Pricing (Only Theory)</b> 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.	<b>10%</b>
<b>5</b>	Parity condition and Currency	<b>20%</b>

**Note:-**

1. Practical problems shall not exceed 70% of total weightage.
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.
- Advanced Accounting - S. N. Maheshwari.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi
- Contemporary Accounting, Issues by Jawarlal, Published by Vision Books, New Delhi.
- Strategic Cost mgt- Prof jawaharlal-Himalaya Pub.
- Human Resource Accounting - Gupta; Sultan Chand & Sons.
- Inflation Accounting - Gupta; Sultan Chand & Sons.
- Practical Financial Analysis - Foulke R. A.
- Techniques of Financial Analysis - Erich A. Illefert.
- Environmental Accounting - D. Das Gupta; D. Wheeler, New Delhi.
- Direct Taxes - V. K. Singhania; Taxamann Publication.
- Students guide to Income - Tax - V. K. Singhania.
- Accounting Standards - Indian & International - N. Das Gupta; Sultan Chand & Sons.
- Direct Taxes - Sukumar Bhattacharya; Books Syndicate Pvt. Ltd., Kolkota.
- Advanced Accounting - Tulsian; Tata. McGraw Hill.
- Management Accounting - Dr. S. P. Gupta; Sahitya Bhavan, Agra.
- Accounting Theory - L. S. Porwal; Tata McGraw.
- Wheldon's Acost Accounting - L. W. J. Owler & J. L. Brown; Pitman Publishing Ltd., London.
- Cost Accounting - N. K. Agrawal; Global Business Press.
- Financial Accounting - S. KR. Paul; New Central Book Agency (P) Ltd., Kolkata.
- Advance Accounting Vol. I & II - R. L. Gupta; Sultan Chand & Co., New Delhi.
- Management Accounting & Financial Control - S. N. Maheshwari Sultan Chand & Co., New Delhi.
- Management Accounting Tools & Techniques - N. Vinaykam & I. B. Sinha; Himalaya Publshication House, Mumbai.
- Advance Accounting - M. C. Shukla & T. S. Grewal; S. Chand & Company, Mumbai

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## M.Com Semester -IV

### ORGANIZED MARKETS PAPER-II

(Syllabus for Academic Year 2020-21)

Sr. No.	Course Inputs (As per UGC Model Curriculum)	Weightage
1	<b>Management of Commodity Exchanges :</b> Meaning, Objectives, Management of commodity exchanges, Characteristics of the commodities traded in the organized commodity exchanges, methods of trading and settlement, Recent developments in commodity markets in India. Multi Commodity Exchange of India Ltd (MCX)	25%
2	<b>Market Functionaries :</b> Brokers and lobbers, Speculators, Bulls and Bears, Types of forward contracts and transferable delivery contracts, Hedging contracts and speculation contracts, Advantages and limitations of hedging, Difference between hedging and insurance, Meaning Characteristics and Types of speculation, Speculators, Speculative transactions - Options trading, malpractices such as cornering, arbitrage, rigging, short sales and its regulations, Advantages and disadvantages of speculation.	25%
3	<b>Money Market :</b> Meaning, Definition, sources of demand and supply - Characteristics of a well developed money market - Indian money market - Credit instruments -Organized sector and unorganized sector - Defects - Importance of money market - Capital market and money market.	25%
4	<b>Foreign Exchange Markets and International Trade Development Organizations –</b> Foreign Exchange - Definition - Foreign Exchange Market - Sources of Demand and Supply of Foreign Exchange - Foreign Exchange Rate - Exchange Rate Policies for India, Factor affecting Foreign Exchange Rate - Types of Foreign Exchange Transactions, MCX Stock exchange (MCX-SX) International Trade Development Organizations – - World Trade Organization (WTO) - N.A. S .D . A. Q . - New York Stock Exchange. - European Union (EU)	

## **References Books**

- Working of Stock Exchange in India By H.R. Machiraju
- Stock Markets in India By D.R. Veena
- Stock Exchange and Investments By Raghunathan
- The Indian Financial system By Vasant Desai
- Regulation of forward Market By W.R. Motu
- Commodity Exchanges By P.K. Salvi
- Economics of Hedging By M.G. paraskar
- Organised Markets By Prin. N. D. Gami
- Organised Markets By KishankumarGhia
- RBI Currency and Financial Reports
- Financial Markets By Gorden and Natarajan
- Financial Express- English and Gujarati
- Economic Times - English and Gujarati
- Vyapar
- Yojana
- Arth Sankalan

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**M.Com Semester -IV**  
**STRETEGIC MANAGEMENT**  
**(Syllabus for Academic Year 2020-21)**

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- Unit-5 Corporate Capabilities and Strategy Formulation: 25%**
- Corporate capabilities
  - Establishing and sustaining a competitive advantage
  - Value Chain Analysis
  - Meaning of strategy formulation
  - Process of strategy formulation
- Unit-6 Strategy Implementation 25%**
- Aspects of strategy implementation; concept , approaches and bases of resources allocation
  - Process and problems of strategy implementation
- Unit-7 Strategy Evaluation 25%**
- Concept of strategy evaluation
  - Strategic and Operational control (meaning and difference)
  - Techniques of Strategies Evaluation and Control (Structure Momentum Control –responsibility control centers, key success factors, common strategic approach) and Strategic Leap Control – issue management, strategic field analysis, systems modeling, scenario) and
  - Techniques of Operational evaluation and control:{Internal Analysis – value chain analysis, quantitative analysis, qualitative analysis), (Comparative Analysis 0 industrial standards, benchmark) and (Overall Analysis – Balanced Score Card, Key factor analysis)}
- Unit-8 Global Issues in Strategic Management 25%**
- Modes of entry in globe market (licensing, ranching, FDI, Joint ventures, EPC and Trunkey Contracts)
  - Concerns related to global issues in Strategic management

**References:**

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