



ક્રાંતિગુરુ શ્યામજી કૃષ્ણ વર્મા

કચ્છ યુનિવર્સિટી, ભુજ

કોમર્સ ફેકલ્ટી

એમ.કોમ.

W.e.f.-2010 Regular/

W.e.f.-2012 External

પ્રકાશક :

રજિસ્ટ્રાર,

કે.એસ.કે.વી, કચ્છ યુનિવર્સિટી, ભૂજ

પ્રાસ્તાવિક

બાહ્ય વિદ્યાર્થી (એકસ્ટર્નલ) પરીક્ષા આપનાર કે.એસ.કે.વી. કચ્છ યુનિવર્સિટીનાં વિદ્યાર્થીઓને સહર્ષ જણાવવાનું કે, વર્ષ ૨૦૧૧-૧૨ થી નિયમિત વિદ્યાર્થીઓ માટે M.Com.- સેમેસ્ટર પદ્ધતિ (CBCS) શરૂ કરવામાં આવેલ. બાહ્ય વિદ્યાર્થીઓ પણ આ પદ્ધતિનો લાભ લઈ પોતાની કારકીર્દી ઘડી શકે તે અર્થે વર્ષ ૨૦૧૨-૧૩ થી (એકસ્ટર્નલ) બાહ્ય વિદ્યાર્થીઓ માટે સેમેસ્ટર પદ્ધતિ અમલમાં મૂકવાનો નિર્ણય કરવામાં આવ્યો. તે અનુસંધાને હવેથી નિયમિત વિદ્યાર્થીની જેમ જ એકસ્ટર્નલ વિદ્યાર્થી વર્ષમાં બે વાર ઓક્ટો-નવે. અને માર્ચ-એપ્રિલમાં સેમેસ્ટર પદ્ધતિ પ્રમાણે પરીક્ષા આપશે.

આ સેમેસ્ટર પદ્ધતિમાં વિદ્યાર્થીઓએ વર્ષમાં એક જ વખત ફોર્મ ભરવાનું છે. પરંતુ પરીક્ષા પ્રથમ અને દ્વિતીય સેમેસ્ટર એમ બે વખત આપવાની છે. જેની વિદ્યાર્થીઓએ ખાસ નોંધ લેવી.

આ નવી પદ્ધતિમાં દરેક વિદ્યાર્થીઓને આવકારવા સાથે માન.કુલપતિશ્રી ડૉ. શશીરંજન યાદવ દ્વારા શુભેચ્છા પાઠવવામાં આવે છે.

કુલસચિવશ્રી

ડૉ. બી.એસ.પટેલ

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* એકસ્ટર્નલ વિદ્યાર્થીમાટે દરેક પ્રશ્નપત્ર ૧૦૦ ગુણનું રહેશે.

નોંધ : ૧)માત્ર એકસ્ટર્નલ વિદ્યાર્થીઓને ફી ભરે એ સમયે વિનામૂલ્યે આપવી.

૨) ફરીથી લેવા આવે એ સમયે રૂા ૫૦.૦૦ લેવા.

૩) અન્યને ૫૦.૦૦ રૂા. માં આપવી.

Structure of Course Examination

The external evaluation pattern would be based on the written examination taken

at the end of the semester. The overall evaluation pattern is as under :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

Out of the 70% weight age of the external evaluation the style of the paper for all courses is so decided as to evaluate the students on different parameters. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under :

Q.1 (A) Two objective questions carrying one mark each. (2)

(It can include : definitions, FIBs, True or false, one line answers, MCQs etc)

Q.1 (B) Answer two short questions carrying 6 marks each OR Any one question which (12)
could be a long question, case study, application of concepts, practical problem
etc carrying 12 marks

OR

Q.1 (B) Answer two short questions carrying 6 marks each OR Any one question which (12)
could be a long question, case study, application of concepts, practical problem
etc carrying 12 marks

Q.2 (A) Two objective questions carrying one mark each. (2)

(It can include : definitions, FIBs, True or false, one line answers, MCQs etc)

Q.2 (B) Answer two short questions carrying 6 marks each OR Any one question which (12)
could be a long question, case study, application of concepts, practical problem
etc carrying 12 marks

OR

Q.2 (B) Answer two short questions carrying 6 marks each OR Any one question which (12)
could be a long question, case study, application of concepts, practical problem
etc carrying 12 marks

Q.3 (A) Two objective questions carrying one mark each. (2)

(It can include : definitions, FIBs, True or false, one line answers, MCQs etc)

Q.3 (B) Answer two short questions carrying 6 marks each OR Any one question which (12)
could be a long question, case study, application of concepts, practical problem
etc carrying 12 marks

OR

Q.3 (B) Answer two short questions carrying 6 marks each OR Any one question which (12)
could be a long question, case study, application of concepts, practical problem
etc carrying 12 marks

Q.4 (A) Two objective questions carrying one mark each. (2)

(It can include : definitions, FIBs, True or false, one line answers, MCQs etc)
Q.4 (B) Answer two short questions carrying 6 marks each OR Any one question (12)
which could be a long question, case study, application of concepts, practical
problem etc carrying 12 marks

OR

Q.4 (B) Answer two short questions carrying 6 marks each OR Any one question (12)
which could be a long question, case study, application of concepts, practical
problem etc carrying 12 marks

Q.5 (A) Two objective questions carrying one mark each. (2)

(It can include : definitions, FIBs, True or false, one line answers, MCQs etc)

Q.5 (B) Answer two short questions carrying 6 marks each OR Any one question (12)
which could be a long question, case study, application of concepts, practical
problem etc carrying 12 marks

OR

Q.5 (B) Answer two short questions carrying 6 marks each OR Any one question (12)
which could be a long question, case study, application of concepts, practical
problem etc carrying 12 marks

Notes :-

- * This structure is to be followed strictly for all courses.
- * If the paper Setter wants to ask case study he can ask only one case study in the whole paper.

DEPARTMENT OF COMMERCE & MANAGEMENT
MASTER OF COMMERCE
SEMESTER - I

101 : Fundamentals of Marketing & Research (Paper - I)

1. **Objective** : The aim of the subject is to familiarize students about marketing and its concepts and develop their conceptual abilities, it will also focus on the fundamentals of market research. This course is designed with the intention to help the students who seek to do further work in marketing.
2. **Key features** : Participative class and case studies.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents** :

Module No.	Modules/ Sub Modules	Session Marks	
1	Introduction and Evolution : Nature and scope of Marketing Management, marketing plan and its contents, Marketing process in detail	12	14
2	Marketing research Role of marketing research, Identification of market problems, research process, research design as a plan of action and types of research design, demand measurement and forecasting	12	14
3	Measurement and Interpretation Research : Scales of measurement scaling of psychological attributes, psychological measurement, classification and assessment of error, sampling its steps and types, formation and presentation of results and	12	14

	reports		
4	Competition analysis :	12	14
	Identifying the competitors, Determining their objectives, strategies, strength and weakness analysis of competitors, estimating competitors reaction pattern, designing competitive intelligence system, selecting the competitors to attack and avoid - Balancing customer and competitor orientation		
5	New Product development and Launching :	12	14
	New product development concept, and managing development process. Idea generation - idea screening, concept development and testing, strategy development analysis, product development - market testing - commercialization - The consumer adoption processes		
6.	Teaching methodology : The methodology includes conceptual knowledge and case studies giving real life experience		
7.	Recommended Text Books & Suggested reference Books :		
	* Marketing Management : Kotler, Keller, Koshy & Jha		
	* Marketing Management : K. Karunakaran		
	* Marketing Management : V. S. Ramaswamy & S namakumari		
8.	Session Plan :		
	Session		Topics
	1		Introduction
	2		Nature, scope and importance
	3		Evolution of marketing
	4		Needs, wants and demands
	5		Marketing orientations - production concept, product concept
	6		Selling concept. Marketing concept
	7-8		Holistic concept
	9		The Marketing process - analyzing market oppurtunities
	10		Selecting Target markets, market segmentation
	11		Developing marketing mix
	12		Managing the marketing effort
	13		Introduction to market research
	14		Objectives and importance
	15		Scope of marketing research
	16-19		Marketing research process
20			Exploratory research
21			Descriptive research

22	Casual research
23-24	Demand measurement and forecasting
25	Scales of measurement
26	Scaling of psychological attributes
27	Psychological measurements
28	Variations in measured scores
29	Classification and assessment of errors
30	Developing measures
31	Steps in planning
32	Types of sampling plans, non probability sample, stratified sample
33	Quota sample, clauster sample
34	Research report criteria, writing criteria
35	Forms of report, Preparing the oral report
36	Graphical presentations of the results
37	Introduction and basis of competition
38	Competitive forces
39	Identifying the competitors
40	Analyzing competitors
41	Determining competitors objectives
42	Assessing the competitors strength and weakness
43-44	Designing competitive strategies
45	Reaction patterns of competitors
46	Designing competitive intelligence system
47	Selecting competitors to attack and avoid
48	Balancing customer and competitor orientation
49	NPD concept and dilemma
50	Idea generation
51	Idea screening
52	Concept Development
53	Marketing strategy
54	Business analysis
55	Product development
56	Test marketing
57	Commercialization
58-60	Consumer adoption process

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DEPARTMENT OF COMMERCE & MANAGEMENT
MASTER OF COMMERCE
SEMESTER - I

102 : Financial Management (Paper - I)

1. **Objective :** The aim of the subject is to familiarize students about finance and its concepts and develop their conceptual abilities. This course is designed with the intention to help the students who seek to do further work in finance.
2. **Key features :** To do the synchronization of theory and Practice
3. **Course duration :** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session Marks	
1	Financial Management - Finance Function Introduction, Meaning of Financial Management, Objectives of Financial Management, Importance of Financial Management, Scope of Financial Management, Traditional Approach and Modern Approach - Comparison, Classification of Finance Functions : (i) Executive Finance Function, (ii) Incidental Finance; Function, Meaning of Agency Theory, Problem of Agency Theory, Ways to Overcome Agency Problem, Organization of Finance Functions : (i) Functions of Controller (ii) Functions of Treasurer	12	14
2	Cost of Capital Introduction, Meaning of Cost of Capital, Significance of the Cost of Capital, Various Concepts of Cost of Capital, Specific Cost of Capital for Various Sources of Finance : (i) Cost of Debts (ii) Cost of Preference Share Capital (iii) Cost of Equity	12	14

Capital (iv) Capital Asset Pricing Model (v) Cost of Retained Earnings (vi) Weighted Average Cost of Capital, Cases to be discussed and Solved (including Practical Problems)

3 Capital Structure **12 14**

Introduction, Definition of Capital Structure, Features of an appropriate Capital Structure, Factors affecting Capital Structure, Types of Capital Structure, Planning the initial Capital Structure, Types of Capital Structure, Planning the initial Capital Structure, Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani - Miller Approach, Cases to be discussed and Solved (including Practical Problems)

4 Leverage Analysis **12 14**

Introduction, Operating Leverage, Financial Leverage, Combined Effect of Operating and Financial Leverage, Earning Per Share, EBIT-EPS Analysis, Effect of Leverage on Share holders Risk, Cases to be discussed and Solved (including Practical Problems)

5 Lease Financing **12 14**

Introduction, Meaning of Lease, Characteristics of Lease, Types of Lease, Hire Purchase and Lease, Factors Affecting Leasing Decisions, Financing through Leasing Vs Buying, Advantages and Limitations of Lease, Lease Accounting, Development of Leasing in India, Institutions in the field of Leasing, Difficulties faced by Lease Companies in India

6. Teaching methodology : The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text Books & Suggested reference Books :

- * Business Finance - PRIN. T. J. Rana, Sudhir Prakashan
- * Financial Management - I. M. Pandey, 9E
- * Financial Management - Prasanna Chandra, 7E Published by Tata MsGraw Hill
- * Financial Management, Text, Problems and Cases - Khan & Jain, 5E Published by Tata McGraw Hill

8. Session Plan :

Session	Topics
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1	Financial Management - Finance Function Introduction, Meaning of Financial Management, Objectives of Financials Management
2	Importance of Financial Management
3-4	Scope of Financial Management
5	Traditional Approach and Modern Approach - Comparison
6-7	Classification of Finance Functions : (i) Executive Finance Function, (ii) Incidental Finance Function
8-9	Meaning of Agency Theory, Problem of Agency Theory, Ways to Overcome Agency Problem
10-11	Organization of Finance Functions : (i) Functions of Controller (ii) Functions of Treasurer
12	Group Discussion and Guidance For Assignment
	Cost of Capital
	Introduction , Meaning of Cost Of Capital , Significance of the Cost of Capital
14	Various Concept Of Cost of Capital
15-24	Specific Cost of Capital for Various Sources of Finance: (i) Cost of Debts (ii) Cost of Preference Share Capital (iii) Cost of Equity Capital (iv) Capital Asset Pricing Model (v) Cost of Retained Earnings (vi) Weighted Average Cost of Capital (Understanding the terms theoretically and by discussing and solving cases)
25	Capital Structure Introduction, Defination of Capital Structure, Features of an appropriate Capital Structure
26	Factors affecting Capital Structure
27-28	Types of Capital Structure
29-30	Planning the Capital Structure
31	Net Income Approach
33	Traditional Approach
34	Modigliani - Miller Approach
35-36	Discussing And Solving Cases
37	Leverage Analysis Introduction, Operating Leverage, Financial Leverage, Combined Effect Of Operating and Financial Leverage
38-48	Operating Leverage , Financial Leverage, Combined Effect of Opening and Financial Leverage , Earning Per Share , EBIT - EPS Analysis, Effect of Leverage on Share holder Risk (Understanding the terms theoretically and by discussing and solving cases)
49	Lease Financing Introduction, Meaning of Lease, Characteristics of Lease

50-51	Types of Lease
52	Hire Purchase and Lease
53	Factors Affecting Leasing Decisions
54-55	Financing through Leasing Vs Buying, Advantages and Limitations of Lease
56	Lease Accounting, Development of Leasing in India
57	Institutions in the field of Leasing
58	Difficulties faced by Lease Companies in India
59-60	Group Discussion and Guidance for Assignment

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DEPARTMENT OF COMMERCE & MANAGEMENT
MASTER OF COMMERCE
SEMESTER - I

103 : Cost Accounting (Paper - I)

1. **Objective** : Studying Cost Accounting is one of the best business investments a student can make. Why ? Because success in any organization - from the smallest corner store to the largest multinational corporation - requires the use of cost accounting concepts and practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services and customers. The course is designed to serve the above purpose.
2. **Key features** : Practical application of the theoretical concepts.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents** :

1 **Cost Classification and Analysis:**

Introduction, Classification of Costs: According to Elements, Functions or Operations, Nature of Behavior, Controllability or Accountability, Normality, Time period and product or Period. For Managerial Decision-making: Marginal Cost, Relevant Cost, Differential Cost, Sunk Cost and Opportunity Cost, Practical Problems.

Cost Control :

(A) Inventory Control :

Introduction, Meaning of Inventory Control, Importance of Inventory Control & Advantages, Objectives of Inventory Control, Functions of Inventory, Techniques of Inventory Control: (i) Fixing Various quantity levels of Inventory (ii) Classifying and identifying inventory, (iii) Controlling Storage of Inventory (iv) stock taking and Record Keeping (v) ABC System of Inventory control, Determining Economic Order Quantity, determining Various Levels of Inventories, ABC Analysis of Inventory, classification and Identification of Inventories,

12 14

2 Cost Control : 12 14

(B) Labour Cost Control :

Introduction, Control of Labour Cost, Personnel Department, Labour Turnover. **Engineer and Job Study Department**

: (i) Method Study (ii) Motion study (iii) Time Study (iv) Job Evaluation (v) Job Analysis (vi) Job Description (vii) Job Specification (viii) Merit Rating.,

Timekeeping Department : (i) Time-keeping (ii) Time booking., Pay Roll Department : (i) Calculation of Wages (ii) Payment of Wages., Cost Accounting Department, Time Study, Motion Study, **Some Problems relating to Labor Cost**

: (i) Idle Time (ii) Over Time (iii) Outworkers (iv) Casual Workers (v) Direct Expenses. Practical Problems.

(C) Overheads :

Introduction, **Overhead Absorption Rates** : (i) Actual Rate, (ii) Pre-determined Rate., **Type of Absorption Rates** : (i) Flat or Single Rate (ii) Department or Multiple Rates., Estimate of Production for absorption of Overheads, Causes of Over-Absorption and Under Absorption of Overheads., Accounting of Under and Over-absorbed Overheads, Practical Problems.

3 Learning Curve

Introduction, Learning Rate, 80% Learning Curve, What Cost are affected by the Learning Curve ? The Relevance of Learning Curve effects in Management Accounting, Importance of Learning Curve, Limitations of Learning Curve, Illustrations, The Equation Approach, Deferred Learning Curve Costs, Practical Problems.

Variance Analysis :

14

(A) Standard Costing

Introduction, Definition, Characteristics of Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing, Setting Standards : (i) Standards for Direct

Materials (ii) Standards for Direct Labor (iii) Standards for Variable Overheads (iv) Standards for fixed Overheads., Types of Standards (i) Basic Standard (ii) Current Standard, Normal Standard, Estimated Standard, Historical Standard, Ideal Standard., Standard Absorption Costing and Standard Marginal Costing, Standard Costing and Budgetary Control, Standard Cost Card

4 **(B) Material & Labor Variances** **12** **14**
 (i) Material Variances (ii) Labor Variances, Practical Problems.

5 **(C) Variable & Fixed O.H. & Sales Variances** **12** **14**
 (iii) Variable Overhead Variances (iv) Fixed Overhead Variances (v) Sales Variances : (i) Sales Value Variances (ii) Sales Margin Variances, Practical Problems.

6. **Teaching methodology :**

The following pedagogical tools will be used to teach this course :

- (1) Lectures and Discussions
- (2) Assignments and Presentations
- (3) Case Analysis

7. **Recommended Text Books & Suggested reference Books :**

- * Cost Accounting - A Managerial Emphasis (Thirteen Edition) by Charles T. Horngren, Srikant M. Datar, George Foster, Madhav V. Rajan and Christopher Ittner.
- * Cost Accounting - Paresh Shah
- * Cost Accounting - I (Sudhir Prakashan)
- * Cost Accounting (Text & Problem) by M.C.Shukla, T. S. Grewal, M. P. Gupta
- * Cost Accounting by P. C. Tulsian, S. Chand Publication
- * Cost Accounting 3e by Lal, published by Tata Megraw Hill
- * Cost Accounting by P. V. Rathnam, Kitab Mahal

9. **Session Plan :**

Session	Topics
1	Cost Classification and Analysis : Introduction, Classification of Costs : According to Elements, Functions or

- Operations
- 2 Classification of Costs : According to Nature or Behavior, Controllability or Accountability
- 3 Classification of Costs : According to Normality, Time Period and Product or Period
- 4 For Managerial Decision - making : Marginal Cost, Relevant Cost, Differential Cost, Sunk Cost and Opportunity Cost
- 5 Practical Problems to be Discussed and Solved
- 6 **Cost Control :**
- (A) Inventory Control :**
- Introduction, Meaning of inventory Control, Importance of Inventory Control
- 7 Advantages, Objectives of Inventory Control
- 8 Functions of Inventory
- 9 **Techniques of Inventory Control :** (i) Fixing various quantity levels of inventory (ii) Classifying and identifying inventory, (iii) Controlling storage of Inventory (iv) Stock taking and Record keeping (v) ABC System of Inventory Control
- 10 Determining Economic Order Quantity, Determining Various Levels of Inventories, ABC Analysis of Inventory Control
- 11 Classification and Identification of Inventory, Organization of Inventory Control and Stock Taking and Keeping Records
- 12 Practical Problems to be Discussed and Solved
- 13 **Cost Control :**
- (B) Labour Cost Control :**
- Introduction, Control of Labour Cost, Personnel Department
- 14-15 Labor Turnover
- 15-16 **Engineer and Job Study Department :** (i) Method Study (ii) Motion study (iii) Time Study (iv) Job Evaluation (v) Job Analysis (vi) Job Description (vii) Job Specification (viii) Merit Rating
- 17 **Timekeeping Department :** (i) Time-keeping (ii) Time booking, Pay Roll Department : (i) Calculation of Wages (ii) Payment of Wages., Cost Accounting Department, Time Study, Motion Study
- 18-19 **Some Problems relating to Labor Cost :** (i) Idle Time (ii) Over Time (iii) Outworkers (iv) Casual Workers (v) Direct Expenses
- 20 Practical Problems to be Discussed and Solved
- 21 Introduction, **Overhead Absorption Rates :** (i) Actual Rate, (ii) Predetermined Rate

22	Types of Absorption Rates : (i) Flat or Single Rate (ii) Departmental or Multiple Rates, Estimate of Production for absorption of Overheads
23	Causes of Over-Absorption and Under-Absorption of Overheads, Accounting of Under and Over-absorbed Overheads
24	Practical Problems to be Discussed and Solved
25	Learning Curve Introduction, Learning Rate, 80% Learning Curve
26	What Cost are affected by the Learning Curve ?, The Relevance of Learning Curve effects in Management Accounting
27	Importance of Learning Curve
28	Limitations of Learning Curve
29	Illustrations, The Equation Approach, Deferred Learning Curve Costs
30	Practical Problems to be Discussed and Solved
31	Variance Analysis (A) Standard Costing Introduction, Definition, Characteristics of Standard Costing, Advantages of Standard Costing
32	Limitations of Standard Costing, Setting Standards : (i) Standards for Direct Materials (ii) Standards for Direct Labor (iii) Standards for Variable Overheads (iv) Standards for fixed Overheads
33	Types of Standards (i) Basic Standard (ii) Current Standard, Normal Standard, Estimated Standard, Historical Standard, Ideal Standard
34	Standard Absorption Costing and Standard Marginal Costing
35	Standard Costing and Budgetary Control
36	Standard Cost Card
37-42	(B) Material & Labor Variances Variance Analysis (Material)
43-48	Variance Analysis (Labor)
49-50	(C) Variable & Fixed O.H. & Sales Variances Variance Analysis (Variable Overhead)
51-55	Variance Analysis (Fixed Overhead)
56-58	Variance Analysis (Sales)
59-60	Variance Analysis (Sales Margin)

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DEPARTMENT OF COMMERCE & MANAGEMENT
MASTER OF COMMERCE
SEMESTER - I

104-A : Financial & Management Accounting (Paper - I)

1. **Objective** : The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features** : Practical application of the theoretical concepts.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session Marks	
1	(A) Accounting Concepts, Conventions and Principles Introduction, What is Accounting Concepts, Conventions, and Principles : Concepts (i) Money Measurement Concept (ii) Business Entity Concept (iii) Going Concern Concept (iv) Cost Concept (v) Dual Aspect Concept (vi) Accounting Period Concept (vii) Matching Concept (viii) Realisation Concept (ix) Accrual Concept (x) Objectivity Concept., Conventions (i) Convention of full Disclosure (ii) Convention of Consistency (iii) Convention of Conservatism (iv) Convention of Materiality (B) Recent Trends in Presentation of Financial Statements	12	14
2	(A) Accounting Theory & Approaches Accounting Theory, Need for Accounting Theory, Approaches	12	14

to the formulation of the accounting theory : **Traditional Approaches** : (i) Practical Approach. (ii) Non-Theoretical Approach : Deductive Approach, Inductive Approach, Ethical Approach, Sociological Approach, Economic Approach, Eclectic Approach, **New Approaches** : Events Approach, Decision Model Approach, Behavioral Approach, Predictive Approach & Information Economic Approach.

(B) Accounting Standards

Introduction, Concept of Accounting Standard, History of Accounting Standard, Utility of Accounting Standard, Preface to the Statements of Accounting Standards, Nature of Accounting Standards, Harmonization of Accounting Standards, and Comparison of Indian Accounting Standard (AS) and International Accounting Standard (IAS)

- | | | | |
|----------|--|-----------|-----------|
| 3 | Final Account of Company (Vertical Form) | 12 | 14 |
| | Introduction, Preparation of Profit & Loss A/c, Items on Income side of Profit and Loss A/c, Items on Expense side of Profit and Loss A/c, Managerial Remuneration in Profit & Loss A/c, Profit & Loss Appropriation Account, Specimen of Profit & Loss A/c, Requirement as to Profit & Loss A/c, Explanation of various items of P&L A/c, Provision for Taxation Dividend, Provisions of Companies Act Regarding Depreciation, The form of Balance Sheet, General Instructions for preparation of Balance sheet, Recommendations for preparing Balance Sheet, Vertical Presentation of Balance Sheet, Vertical Balance Sheet by Notification issued in 1979, Restriction on Total Managerial Remuneration, Calculation of Net Profit : (i) Director's Remuneration (ii) Managing Director's Remuneration, Points to remember for computing Net Profit, Practical Problems. | | |
| 4 | Accounts of Holding Companies | 12 | 14 |
| | Introduction, Definition of Holding Company, Legal Provisions Relating to Accounts (Sec. 212), Final Account of Subsidiary Company, Methods of Presenting Annual Accounts of Subsidiary by Holding Company, Advantages and Disadvanges of Holding Company, Definition of Subsidiary Company, Legal Provisions relating to Accounts of Holding Company, Methods of Presenting Annual Accounts. | | |

Preparing Consolidated Balance Sheet : (i) Profit or Loss of Subsidiary Company (ii) Calculation of Goodwill or Capital Reserve (iii) Minority Interest (iv) Share of Holding Company in Revenue Profit of Subsidiary Company (v) Purchasing Shares of Subsidiary Company in middle of the year (vi) Inter Company Transactions (vii) Dividend (viii) Loss in the Books of Subsidiary Company (ix) Unrealised Profit (x) Revaluation of Assets and Liabilities (xi) Effect of a change on depreciation (xii) When Bonus Shares are issued by Subsidiary Company (xiii) Preference Shares of Subsidiary Company (xiv) Debenture of Subsidiary Company (xv) Sales and Purchase of Shares by Holding Company, Practical Problems

5 Accounts of Insurance Company (Vertical Form)

12

14

Introduction, Types of Insurance, Nationalization of General Insurance Business, Procedure for taking General Insurance Business, Legal Provisions, Code of Conduct, Re-Insurance, Form of Revenue Account (Form F), Items of Revenue Accounts Explained, Form of Profit and Loss Account (Form B), Form of Profit and Loss Appropriation Account (Form C), Form of Balance Sheet (Form A), Practical Problems

6. Teaching pedagogy :

- (a) Case discussion covering a cross section of decision situations.
- (b) Discussions on issues and techniques
- (c) Projects / Assignments / Quizzes / Class participation etc.

7. Recommended Text Books & Suggested reference Books :

- * Cost Accounting - 2 by Sudhir Prakashan
- * Fischer, P. M., W. J. Taylor and J. A. Leer : Advanced Accounting, South-Western, Ohio
- * Gupta, R. L : Advanced Financial Accounting. S. Chand & Co., New Delhi.
- * Horngern, Charles, T., George Foster and Srikant M. Dalar : Cost Accounting : A Managerial emphasis, Prentice Hall India, Delhi.
- * Keiso D.E. and J.J. Weygandt : Intermediate Accounting, John Wiley and Sons, NY.
- * Monga, J.R : Advanced Financial Accounting, Mayoor Paperbacks, Noida.
- * Narayanaswamy, R : Financial Accounting : A managerial Perspective, Prentice Hall, Delhi.
- * Needles Jr. B.E., H. R. Anderson and J.C.Caldwell : Financial and Managerial Accounting, Houghton Millin Co., Boston
- * Shukla, M.C and T.S.Grewal : Advanced Accountancy, S.Chand & Co., New Delhi.

- * Warren, C.S. and P.E. Fess : Principles of Financial and Managerial Accounting. South-Western, Ohio.
- * Neigs, R.F : Financial Accounting, Tata McGraw Hill, New Delhi
- * Fundamentals of Advanced Accounting - R.S.N.Pillai, Bagavathi, S.Uma., Vol-II, S. Chand Publication

9. Session Plan :

Session	Topics
1-5	(A) Accounting Concepts, Conventions and Principles
6	Discussing and Solving Cases
7-11	(B) Recent Trends in Presentation of Financial Statements
12	Discussing and Solving Cases
13	(A) Accounting Theory & Approaches
	Accounting Theory, Need for Accounting Theory
14-16	Approaches to the formulation of the accounting theory - Traditional Approaches
17-18	Approaches to the formulation of the accounting theory - New Approaches
19	(B) Accounting Standard
	Introduction, Concept of Accounting Standard, History of Accounting Standard, Utility of Accounting Standard
20-21	Preface to the Statements of Accounting Standards
22-23	Nature of Accounting Standards, Harmonization of Accounting Standards
24	Comparison of Indian Accounting Standard (AS) and International Accounting Standard (IAS)
25-36	Final Account of Company (Vertical Form)
	Discussing and Solving Cases
37-48	Accounts of Holding Companies
	Discussing and Solving Cases
48-60	Accounts of Insurance Company (Vertical Form)
	Discussing and Solving Cases

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SEMESTER - I

105-A : Quantitative Techniques in Business Management

1. **Objective** : To help students develop skills in structuring and analyzing various operations research problems for managerial decision making by using OR tools and techniques. To learn to implement various management science.
2. **Key features** : To make them aware about Quantitative Techniques application in the practical real life.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents** :

Module No.	Modules/ Sub Modules	Session	Marks
1	Linear Programming : Introduction, Linear Programming, Formulation of Linear Programming Problems, General Statement of Linear Programming Problems, Assumptions Underlying Linear Programming, Solution to Linear Programming Problems - Simplex method without derivation (Only three variable and three equations) Conversion of L.P.P. into duality.	12	14
2	Introduction to other types of programming : Goal, Integer, Dynamic and non linear programming (only theory)	12	14
3	Replacement Theory : Introduction, Replacement Policy for Equipment which Deteriorates Gradually, Replacement of Items that Fail Suddenly, Staff Replacement	12	14
4	Transportation Problem : Introduction, Initial Basic Feasible Solution and Optimum Solution	12	14

5 Queuing Theory Sequencing :**12****14**

Basic Concept for a Queuing system¹, Study of (M/M/1: 00/00/FIFO) AND (M/M/M : 90 FIFO) (without Prof) queues with simple properties application of queuing theory without any mathematical derivation, Problems of sequencing, Sequencing of n jobs on two and three machines

6. Teaching methodology :

The course will use the following pedagogical tools :

- * Case discussion covering across section of decision situation
- * Discussion on issue and case studies
- * Projects / Assignments / Quizzes / Class Participation etc.

7. Recommended Text Books & Suggested reference Books :

- * Operation Research Statistical Analysis - Gupta P.K., Man Mohan, Sultan Chand & Sons, New Delhi
- * Introduction to Operation Research by Kanti Swaroop and Man Mohan, Sultan Chand & Sons, New Delhi
- * Operation Research - 8th Edition or Later Edition, Hady Taha, Pearson
- * Operation Research by J. K. Sharma, 3rd Edition, MACMILLAN
- * Operation Research by G.Srinivasan, Prentice - Hall India

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SEMESTER - I

105-A : Money Banking in Finance (Paper - I)

1. **Objective** : This course is designed to make students aware of the existing mechanism Money Banking Finance. It is aimed at understanding and examining the theoretical accept related to Finance and its application in National Economy.
2. **Key features** : This course refers to the current issues exploited in the Financial Market. It enables one to have conceptual clarity regarding applied financial issues in Indian market.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session Marks	
1	Introduction to Money and Finance : Money and finance, money and near market assets, financial assets and tangible assets, the role of finance in economic activities, developments in theory of finance, finance and credit and real development and financial development.	12	14
2	Money and Capital Market : Meaning and significance Distinction between money and capital market role of capital market stock market new issue market national stock exchange equity culture precautions in equity preference sanities and exchange board of India (SEBI) Valuation of securities investors protection correct trends imposts on economy.	12	14
3	Financial System : Financial system : Basic Function rudimentary, direct and indirect finance, financial market, function, financial intermediaries types, the economic significance of financial intermediaries in saving, investment process and economic development, criteria to evaluate financial sector, financial structure and development.	12	14

- | | | | |
|----------|--|-----------|-----------|
| 4 | Non Banking Financial Company :
Non bank financial intermediaries structure of non bank financial inter me diaries, commercial banks and NBFIS uniqueness of commercial banks vis a vis NBFIS functions and role of NBFIS and monetary policy. | 12 | 14 |
| 5 | Central Bank :
Central bank emergence, Basic functions, changing role of RBI under financial sector reforms, Monetary management in India, monetary policy, the important tool, RBI's quantitative and Qualitative approach, impacts of monetary policy on saving, investment inflation, current scenario. | 12 | 14 |
- 6. Teaching methodology :**
Lectures, Projects
- 7. Recommended Text Books :**
- * Indian Economy by Sundramm and Datt - Himalaya Publication
 - * Indian Economy by Mishra and Puri - Himalaya Publication
 - * Indian Economy Development and Planning by A. N. Agrawal - New Age International
- 8. Suggested reference Books :**
- * Bhatt V. V. "structure of financial institutions."
 - * Chandier L. V. "the Economics of money and Banking."
 - * Canter H. and Partington. I Applied economics in banking and finance
 - * Ghosh alak : financial intermediateries and montary policy in a developing economy.
 - * Gurly J. G. and Shaw ; money in thoery of finance.
 - * Khan M. Y. ; - financial system theory and practical.
 - * Narasinhham M. The financial system Report.
 - * Narasinhham M. the banking sector reforms report.
 - * Bhattacharya B. B. financial reforms and financial development.

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SEMESTER - II

201 : Fundamentals of Marketing & Research (Paper - II)

1. **Objective** : The aim of this subject is to provide an extension of the fundamentals of marketing and develop the analytical skills and unleash the skills to harness the potential of marketing in the corporate world
2. **Key features** : Participative class and case studies
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents** :

Module No.	Modules/ Sub Modules	Session Marks	
1	International marketing : International marketing, causes of growth and benefits, international market price, participants, nation state and labour resources, International trading companies, state owned enterprises, export management companies, Implications of International marketing management	12	14
2	Cultural Environment & Product Policy Culture, international environment, cultural attitudes and international marketing, cultural facets and selected business practices, Product positioning, product standardization Vs adoption, Branch, trademarks, warranties, services, packaging, labeling, international marketing of products, services and technology	12	14
3	Promotion Policy : Promotion and product positioning, advertising, international advertising, developing international advertisement research, other forms of promotion, points of parity and points of differentiation, international sales force and management	12	14

- 4 Service Marketing :** **12 14**
 Definition and characteristics of service, difference between goods and service, service as a process and as a system, core and supplementary services, positioning of service, steps in developing positioning strategy
- 5 Consumer Behavior :** **12 14**
 Introduction to consumer behavior, characteristics influencing consuming behavior, Steps in buying decision process, managing demand and strategies, Strategic management of consumer service, creating and delivering service
- 6. Teaching methodology :**
 The methodology includes conceptual knowledge and case studies giving real life experience
- 7. Recommended Text Books & Suggested reference Books :**
- * Marketing Management : Kotler, Keller, Koshy & Jha
 - * Marketing Management : K. Karunakaran
 - * Marketing Management : V S. Ramaswamy & S namakumari
- 8. Session Plan :**
- | Session | Topics |
|----------------|--|
| 1 | Introduction to International marketing |
| 2-4 | Causes of growth and benefits |
| 5 | International market price |
| 6 | Participants : private sectors, MNCD |
| 7 | Multinational banks and insurers |
| 8 | MNC's |
| 9 | Nation state and labour resources, |
| 10 | International trading companies, state owned enterprises |
| 11 | Export management companies |
| 12 | Implications of International marketing management |
| 13 | Concept of Culture |
| 14 | International environment |
| 15 | Cultural attitudes and international marketing |
| 16 | Cultural facets and selected business practices |
| 17-18 | Product positioning |
| 19 | Product standardization Vs adoption |
| 20 | Branch, trademarks, warranties, |
| 21 | Services, packaging, labeling, |
| 22-24 | International marketing of products, services and technology |

25-27	Promotion and product positioning
28	Advertising
29	international advertising
30-32	Developing international advertisement research
33	Other forms of promotion
34	Other forms of promotion
35	Points of parity and points of differentiation.
36	International sales force and management
37	Definition and characteristics of service
38	Difference between goods and service
39-40	Service as a process
41-42	Service as a system
43	Core and supplementary services,
44-46	Positioning of service
47-48	Steps in developing positioning strategy
49	Introduction to consumer behavior
50	Characteristics influencing consuming behavior
51	Cultural
52	Social
53	Personal
54	Psychological
55-57	Steps in buying decision process
58	Managing demand and strategies,
59	Strategic management of consumer service
60	Creating and delivering service

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202 : Financial Management (Paper - II)

1. **Objective :** The aim of this subject is to familiarize students about finance and its concepts and develop their conceptual abilities. This course is designed with the intention to help the students who seek to do further work in finance.
2. **Key features :** To do the synchronization of theory and Practice
3. **Course duration :** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session Marks	
1	Working Capital Management Introduction, Types of Working Capital, Measures of Working Capital, Characteristics of Working Capital, Factors determining Working Capital Requirements, Management of Working Capital, Adequacy of Working Capital, Financial Working Capital (Sources), Procurement of Working Capital, Sources of Working Capital, Estimation of Working Capital Requirement, Discussing and Solving Cases (including Practical Problems)	12	14
2	Management of Cash Introduction, Controlling the Levels of Cash, Controlling of Cash Inflows, controlling of Cash Outflows, Optimum Investment of Surplus Fund, Motives for Holding Cash, Factors determining Cash Needs, Determining the Optimum Cash Balance, Cash Budgets - Meaning, Advantages,	12	14

	Disadvantages, Methods of Preparing Cash Budget; Marketable Securities, Discussing and Solving Cases (including Practical Problems)		
3	Management of Receivables	12	14
	Introduction, Meaning of Receivables, Cost of Maintaining Receivables, Optimum Credit Policy, Difference between Liberal and Strict Credit Policy, Credit Policy Variables, Objectives of Maintaining Receivables, Determinants of Size of Receivables, Forecasting of Receivables, Aging of Receivables, Discussing and Solving Cases (including Practical Problems)		
4	Management of Inventories	12	14
	Introduction, Meaning and Importance of Inventory Control, Types of Inventory, Motives of Holding Inventory, Function of Inventory Control, Costs of Holding Inventory, Benefits and Objectives of Inventory Control, Determining Various Inventory Levels : (i) Determining EOQ (ii) Determining Various Inventory Levels (iii) ABC Analysis (iv) Perpetual Inventory System; Discussing and Solving Cases (including Practical Problems)		
5	Dividend Policies and Dividend Theories	12	14
	Introduction, Factors to be considered in Dividend Policy, Factors affecting Dividend Policy, Forms in which Dividend is distributed, Types of Dividend policy, Stable Dividend Policy, Irregular or Flexible Dividend Policy, Legal Restrictions on Dividend, Dividend Theories : (i) Relevance of Dividend (ii) Irrelevance of Dividend; Walter's Model of Dividend Relevance, Gordon's Model of Dividend Relevance, Modigliani and Miler Hypothesis		

6. Teaching methodology :

The methodology includes conceptual knowledge and case studies giving real life experience

7. Recommended Text Books & Suggested reference Books :

- * Business Finance - PRIN. T. J. Rana, Sudhir Prakashan
- * Financial Management - I. M. Pandey, 9E
- * Financial Management - Prasanna Chandra, 7E Published by Tata McGraw Hill

* Financial Management, Text, Problems and Cases - Khan & Jain, 5E
Published by Tata McGraw Hill

8. Session Plan :

Session	Topics
1	Working Capital Management Introduction, Types of Working Capital, Measures of Working Capital
2	Characteristics of Working Capital, Factors determining Working Capital Requirements
3	Management of Working Capital, Adequacy of Working Capital
4	Financial Working Capital (Sources), Procurement of Working Capital
5	Sources of Working Capital, Estimation of Working Capital Requirement
6-9	Discussing and Solving Cases
10-11	Organization of Finance Functions : (i) Functions of Controller (ii) Functions of Treasurer
12	Discussing and Solving Cases
13	Managemnt of Cash Introduction, Controlling the Levels of Cash, Controlling of Cash Inflows, controlling of Cash Outflows
14	Optimum Investment of Surplus Fund, Motives for Holding Cash
15	Factors determining Cash Needs, Determinng the Optimum Cash Balance
16-17	Cash Budgets - Meaning, Advantages, Disadvantages, Methods of Preparing Cash Budget; Marketable Securities
18-24	Discussing and Solving Cases
25	Management of Receivables Introduction, Meaning of Receivables, Cost of Maintaining Receivables
26	Optimum Credit Policy, Difference between Liberal and Strict Credit
Policy 27-28	Credit Policy Variables, Objectives of Maintaining Receivables, Determinants of Size of Receivables
29-32	Forecasting of Receivables, Aging of Receivables (Understanding the terms theoretically and by discussing and solving Cases)
33-36	Discussing and Solving Cases
37	Management of Inventories Introduction, Meaning and Importance of Inventory Control, Types of Inventory, Motives of Holding Inventory
38	Function of Inventory Control, Costs of Holding Inventory
39	Benefits and Objectives of Inventory Control
38-48	Determining Various Inventory Levels : (i) Determining EQQ (ii) Determining Various Inventory Levels (iii) ABC Analysis (iv) Perpetual Inventory System (Understanding the terms theoretically and discussing and solving Cases)
49	Dividend Policies and Dividend Theories

	Introduction, Factors to be considered in Dividend Policy
50	Factors affecting Dividend Policy
51-52	Forms in which Dividend is distributed
53	Types of Dividend Policy
54	Stable Dividend Policy
55	Irregular or Flexible Dividend Policy
56	Legal Restrictions on Dividend
57	Dividend Theories : (i) Relevance of Dividend (ii) Irrelevance of Dividend
58	Walter's Model of Dividend Relevance
59	Gordon's Model of Dividend Relevance
60	Modigliani and Miler Hypothesis

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203 : Cost Accounting (Paper - II)

1. **Objective** : Studying Cost Accounting is one of the best business investments a student can make. Why ? Because success in any organization-form the smallest corner store to the largest multinational corporation - requires the use of cost accounting concepts (Traditional and Modern) and its practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services and customers. The course is designed to serve the above purpose.
2. **Key features** : Practical application of the theoretical concepts.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents** :

Module No.	Modules/ Sub Modules	Session Marks	
1	Variable Costing : Introduction, Variable Costing, Development of Variable Costing, Variable Costing & Adsorption Costing, Income Distortion, Comparison of Variable Costing and Absorption Costing, Advantages of Variable Costing, Dangers of Limitations of Variable Costing, Evaluation of Variable Costing, Stock Valuation and Measurement of Profit, Practical Problems.	12	14
2	Value Analysis : Introduction, Definition and Characteristics, Types of Value, Organizing for Value Analysis, Various Stages of Value Analysis, Techniques of Value Analysis, Advantages of Value Analysis, Other Techniques of Value Analysis,	12	14

Non Integrated Accounts

Introduction of Non Integrated Accounts, **Books of Original Entry** : (i) Cost Journal (ii) Store Inwards Book (iii) Stores Issued Book (iv) Stores Returned Book (v) Materials Transfer Journal (vi) Material Abstract (vii) Direct Wages Abstract (viii) On cost Summaries (ix) Job Summaries; **Ledger** : (i) Cost Ledger (ii) Stores Ledger (iii) Work-in-Progress Ledger (iv) Finished Stock Ledger; Control Accounts, Accounting Entries, Practical Problems

3 Integrated Accounts **12** **14**

Introduction, Advantages of Integrated Accounts, Limitations of Integrated Accounts, Books, Coding, Accounting Note, Third Entry System, Practical Problems

4 Activity Based Costing : **12** **14**

Introduction, Definition, Characteristics of Activity Based Costing, Concept of ABC, Difference between Traditional and ABC System, Cost Drivers, Advantages of ABC, Stages of implementing ABC, Use of ABC (Where and When), Apportionment of Overheads to Products on the basis of ABC, Practical Problems.

5 Just-In-Time Approach : **12** **14**

Introduction, Definition of JIT, Characteristics of JIT, Objectives of JIT, Wastes and their Sources, Methodology in implementation of JIT, Benefits or Advantages of JIT, Impact of JIT on Management Accounting System, Purchases under JIT and Conventional Purchases (differences between them), Material Requirement Planning - MRP-I, Mfg. Resource Planning - MRP-II, Practical Problems.

6. Teaching methodology :

The following pedagogical tools will be used to teach this course :

- (1) Lectures and Discussions
- (2) Assignments and Presentations
- (3) Case Analysis

7. Recommended Text Books & Suggested reference Books :

- * Cost Accounting - A Managerial Emphasis (13th Edition) by Charles T. Horngren, Srikant M. Datar, George Foster, Madhav V. Rajan and Christopher Ittner.
- * Cost Accounting - Paresh Shah
- * Cost Accounting - I (Sudhir Prakashan)

- * Cost Accounting (Text & Problem) by M.C. Shukla, T.S.Grewal, M.P.Gupta
- * Cost Accounting by P. C. Tulsian, S. Chand Publication
- * Cost Accounting 3e by Lal, published by Tata Mcgraw Hill
- * Cost Accounting by P. V. Rathnam, Kitab Mahal

9. Session Plan :

Session	Topics
1	Variable Costing : Introduction, Variable Costing, Development of Variable Costing, Variable Costing & Adsorption Costing
2	Income Distortion, Comparison of Variable Costing and Absorption Costing
3	Advantages of Variable Costing, Dangers or Limitations of Variable Costing
4	Evaluation of Variable Costing, Stock Valuation and Measurement of Profit
5-12	Discussing and Solving Cases
13	Value Analysis : Introduction, Definition and Characteristics of Value Analysis
14	Types of Value, Organizing for Value Analysis
15	Various Stages of Value Analysis
16-17	Techniques of Value Analysis, Other Techniques of Value Analysis
18	Other Techniques of Value Analysis, Advantages of Value Analysis
19	Non Integrated Accounts : Introduction of Non Integral Accounts. Books of Original Entry : (i) Cost Journal (ii) Store Inwards Book (iii) Stores Issued Book (iv) Stores Returned Book (v) Materials Transfer Journal (vi) Material Abstract (vii) Direct Wages Abstract (viii) On cost Summaries (ix) Job Summaries
20	Ledger : (i) Cost Ledger (ii) Stores Ledger (iii) Work-in-Progress Ledger (iv) Finished Stock Ledger
21-22	Control Accounts
23-24	Accounting Entries
25	Integrated Accounts : Introduction of Integrated Accounts, Advantages & Limitations of Integrated Accounts
26	Books, Coding, Accounting Note, Third Entry System
27-36	Discussing and Solving Cases
37	Activity Based Costing : Introduction, Definition, Characteristics of Activity Based Costing, Concept of ABC
38	Difference between Traditional and ABC System
39	Cost Drivers
40	Advantages of ABC
41	Stages of implementing ABC
42	Use of ABC (Where and When), Apporionment of Overheads to Products on the basis of ABC
43-48	Discussing and Solving Cases
49-50	Just in Time Approach : Introduction, Definition of JIT, Characteristics of JIT
51	Objectives of JIT, Wastes and their Sources

52-54	Methodology in implementation of JIT
55-56	Benefits or Advantages of JIT & Impact of JIT on Management Accounting System
57	Purchases under JIT and Conventional Purchases (differences between them)
58	Material Requirement Planning - MRP-I
59	Mfg. Resource Planning - MRP - II
60	Guidance for Assignments and Project work

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204-A : Financial & Management Accounting (Paper - II)

1. **Objective** : The objective of this course is to equip the students with conceptual understanding of finance and its practical application. It is expected that the students possess a sound base in accounting principles and practices including financial analysis. The course intends to equip students with the ability to apply concepts in managerial decision making. At the end of the course, they are expected to have learnt the methodology and techniques for application of financial and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
2. **Key features** : Practical application of the theoretical concepts.
3. **Course duration** : 60 sessions, 4 sessions a week.
4. **Evaluation** :

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents** :

Module No.	Modules/ Sub Modules	Session Marks	
1	Accounts of Hire Purchase System Introduction, Hire Purchase and Installment Method, Details of Agreement under Hire Purchase System, Accounting Records under Hire Purchase System, Hire Purchase Trading Account, Finding out Missing Items, Stock-Debtor's Method or Hire Purchase Adjustment Account Method, Practical Problems.	12	14

2 Packages and Containers Accounts

12

14

Introduction, Non-Returnable Containers (Separate Charge is not made), Non-Returnable Containers (Separate Chare is made), Returnable Containers (Separate Charge is not made), Returnable Containers (Separated Charge is made), **Methods of Accounting :** (i) First Method (Stock A/c and Trading A/c), (ii) Second Method (Trading A/c and Provision A/c), Third Method (Stock Method and Suspense A/c), Practical Problems.

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205-B : Quantitative Techniques in Business Management (Paper - II)

1. **Objective :** To help students develop skills in structuring and analyzing various operations research problems for managerial decision making by using OR tools and techniques. To learn implement various management science.
2. **Key features :** To make them aware about Quantitative Techniques application in the practical real life.
3. **Course duration :** 60 sessions, 4 sessions a week.
4. **Evaluation :**

Evaluation pattern

End Semester examination 70%
Mid-Semester examination 20%
Projects, assignments, quizzes, class participation 10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session Marks	
1	Theory of Games Study of two person, Zero sum game problem. Games with and without saddle point dominance in games conversion of game problem into an LPP	12	14
2	Inventory Control : Meaning, Merits and Demerit, Cost associated with inventory classification of inventory model (deterministic and probabilistic models) Simple illustration. ABC and VED analysis of inventory.	12	14
3	Simulation Introduction, Process and Simulation, Monte Carlo Simulation, Simple examples.	12	14
4	Assignment Problem (Solution by Hungarian method), Travelling Salesman Problem and Transshipment problem.	12	14
5	Network analysis : Introduction to PERT and CPM application areas of PERT and CPM (With examples)	12	14

6. Teaching methodology :

The course will use the following pedagogical tools :

- * Case discussion covering across section of decision situation.
- * Discussion on issue and case studies
- * Projects / Assignments / Quizzes / Class Participation etc.

7. Recommended Text Books & Suggested reference Books :

- * Operation Research Statistical Analysis - Gupta P.K., Man Mohan, Sultan Chand & Sons, New Delhi
- * Introduction to Operation Research by Kanti Swroop and Man Mohan, Sultan Chand & Sons, New Delhi
- * Operation Research - 8th Edition or Later Edition, Hardy Taha, Pearson
- * Operation Research by J. K. Sharma, 3rd Edition, MACMILLAN
- * Operation Research by G. Srinivasan, Prentice - Hall India

K.S.K.V. KACHCHH UNIVERSITY - BHUJ
DEPARTMENT OF COMMERCE & MANAGEMENT
MASTER OF COMMERCE
SEMESTER - II

205-B : Money Banking in Finance (Paper - II)

1. **Objective :** This course is designed to make students aware of the existing mechanism Money Banking Finance. It is aimed at understanding and examining the theoretical accept related to Finance and its application in National Economy.
2. **Key features :** This course refers to the current issues exploited in the Financial Market. It enables one to have conceptual clarity regarding applied financial issues in Indian market.
3. **Course duration :** 60 sessions, 4 sessions a week.

4. **Evaluation :**

Evaluation pattern

End Semester examination	70%
Mid-Semester examination	20%
Projects, assignments, quizzes, class participation	10%

5. **Course Contents :**

Module No.	Modules/ Sub Modules	Session	Marks
1	Banking in India : Structure of Banking, Commercial Bank - its role contribution, advantages, limitations ; Private and Foreign Banks in India NABARD - its critical role; Recent reforms in Banking Sector.	12	14
2	Industrial Financial Institutions : Need for industrial finance institutions for industrial finance - functions of institutions - ICICI, IDBI, SIDBI contributions and limitations.	12	14
3	Insurance Sector : Insurance Emerging financial sector concept of Insurance Types of Insurance markets recent trends in insurance market current approaches problems in insurance markets Role of IRDA Insurance Regulating Development Authority Prospects in Indian economy.	12	14

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| 4 | Micro Finance :
Micro finance concept need Relevance of concept in context of financial inclusion banking sector's approach towards microfinance intervention of NGO's Analysis of current trends Governments policy. | 12 | 14 |
| 5 | Federal Finance :
Assignment : Responsibilities and Resource - Division of functions; Divisions of resource - raising power ; Eleventh Finance Commission - Vertical transfers; Horizontal Transfer; Critical evaluation; Suggestions for a sound system. | 12 | 14 |
- 6. Teaching methodology :**
Lectures, Projects
- 7. Recommended Text Books & Suggested reference Books :**
- * Indian Economy by Sundramm and Datt - Himalaya Publication
 - * Indian Economy by Mishra and Puri - Himalaya Publication
 - * Indian Economy Development and Planning by A.N. Agrawal - New Age International
- 8. Suggested reference Books :**
- * Bhatt V. V. "structure of financial institutions."
 - * Chandier L. V. "The Economics of money and Banking."
 - * Canter H. and Partington, I Applied economics in banking and finance
 - * Ghosh alak : financial intermediateris and monetary policy in adeveloping economy.
 - * Gurly J.G. and Shaw : money in theory of finance.
 - * Khan M. Y. : financial system theory and practical
 - * Narasinhham M. The financial system Report.
 - * Narasinhham M. the banking sector reforms report.
 - * Bhattacharya B. B. financial reforms and financial development.