

M.COM (M17) PART-I SEMESTER I

SYLLABUS

COM 111 - MANAGEMENT ACCOUNTING - I

TOPIC 1 Introduction to Management Accounting

UNIT 1 Meaning and Definition of Management Accounting

1. Meaning and Definitions of Management Accounting i) Characteristics of Management Accounting
2. Need and Importance of Management Accounting
3. Objectives of Management Accounting
4. Scope of Management Accounting
5. Functions of Management Accounting

UNIT 2 Financial Accounting, Cost Accounting and Management Accounting

1. Phases in the Evolution of Accounting
2. Use of Accounting Information i) Application of Accounting Information
3. Structure of Accounting i) Financial Accounting a) Objectives of Financial Accounting b) Functions of Financial Accounting c) Limitations of Financial Accounting ii) Cost Accounting a) Objectives of cost Accounting iii) Emergence of Management Accounting
4. Distinction between Management Accounting and Financial Accounting
5. Distinction between Management Accounting and cost Accounting

UNIT 3 Tools and Techniques, Role of Management Accountant

1. Tools and Techniques of Management Accounting
2. Advantages of Management Accounting
3. Limitations of Management Accounting
4. Installation of Management Accounting System
5. Management Accountant : Role, Functions and Duties i) Functions of Management Accountant ii) Responsibilities of Management Accountant iii) Important Duties of Management Accountant
6. Essential Qualities of Management Accountant i) Traits of Successful Management Accountant

TOPIC 2 Analysis of Financial Statement

UNIT 4 Meaning Objective and Tools of Financial Statement Analysis

1. Meaning Objective and Interpretation of Financial Statement Analysis (A) Meaning (B) Objective (C) Interpretation of Financial Statement i) Steps involved in the Financial statement Analysis ii) Role in Financial Analyst iii) Limitations of Financial Statements
2. Types of Financial Analysis
3. Tools of Financial Statement Analysis i) Multi-steps Income Statement ii) Horizontal Analysis. a) Comparative statements b) Procedure of Interfirm Comparison c) Necessity of Interfirm Comparison d) Limitations of Comparative Financial Statement Analysis e) Application of Interfirm Comparison Method f) Advantages of Interfirm Comparison g) Disadvantages of Interfirm comparison h) Precautions before Preparing comparative Statements

UNIT 5 Common Size Statement and Trend Analysis

1. Common Size statements
2. Procedure for Preparation of Common size Statement i) Illustrations
3. Trend Analysis i) Computation of Trend Percentage ii) Steps involved in the Computation of Trend Ratios iii) Illustrations
4. Analytical Balance Sheet

UNIT 6 Ratio Analysis

1. Meaning of Ratios i) Ratio Analysis-Rationale 2. Nature of Ratio Analysis 3. Objectives of Ratio Analysis 4. Principal Advantages of Ratio Analysis 5. Limitations of Ratio Analysis 6. Classification of Ratios 7. Types of Ratios i) Liquidity Ratios ii) Solvency Ratios iii) Profitability Ratios iv) Efficiency Ratios v) Integrated Ratios vi) Tabular Representation of Type of Ratios and their Significance

UNIT 7 Fund Flow Statement

1. Meaning of Fund Flow Statement 2. Uses of Fund Flow Statement 3. Fund Flow Statement and Income Statement 4. Preparation of Fund Flow Statement i) Fund from Business Operations ii) Proforma of a Funds Flow Statement iii) Requirements for Preparation of Fund Flow Statement iv) Steps in Preparation of Fund Flow Statement 5. Advantages of Fund Flow Statement 6. Proforma of a Funds Flow Statement

UNIT 8 Cash Flow Statement

1. Meaning of Cash Flow Statement 2. Difference between Cash Flow Statement and Fund Flow Statement 3. Utility of Cash Flow Statement 4. Preparation of Cash Flow Statement i) Transactions Affecting of Cash Inflows and Cash Outflows ii) Construction of Cash Flow Statement iii) Cash from Business Operations iv) Form of Business Statement of Cash from Business Operation v) Proforma of Cash Flow Statement

TOPIC 3 Working Capital Management

UNIT 9 Concept and Definition of Working Capital

1. Concept and Definition of Working Capital i) Main Constituents of Working Capital 2. Types of Working Capital 3. Meaning of Working Capital Cycle 4. Working Capital Management 5. Determination of Working Capital 6. Assessment of Working Capital Needs 7. Preparation of Statement of Working Capital Requirement i) Common Items included in Calculation of Working Capital Required 8. Sources of Working Capital 9. Approaches for Determining the Financial Mix

UNIT 10 Components of Working Capital - Management of Cash

1. Components of Working Capital - Management of Cash 2. Objectives of Cash Management i) Importance of Cash Management ii) Strategies for Four Aspect of Cash Management 3. Cash Planning 4. Cash Forecasting and Budgeting 5. Long-term Cash Forecasting i) Managing the Cash Flows ii) Determining Optimum Levels of Cash Balance 6. Cash Management Models 7. Investment of Securities

UNIT 11 Accounting Receivable Management

1. Meaning of Accounts Receivable i) Meaning of Accounts Receivable Management 2. Factors that Govern the Accounts Receivable 3. A Balance between “Liquidity” and “Profitability” 4. Computation the “age” of Accounts Receivable

UNIT 12 Inventory Management

1. Inventory Management i) Role of Financial Manager in Inventory Management 2. Determinant the Optimum level of Inventory 3. Purchase Control 4. Stock Levels 5. Economic Order Quantity (EOQ) 6. Other Important Inventory Control Techniques

COM 112 - MANAGEMENT ACCOUNTING - II

TOPIC 1 Budget and Budgetary Control

UNIT 1 Budget and Budgetary Control : Meaning and Objectives

1. Budget and Budgetary Control 2. Objectives of Budgetary Control 3. Advantages of Budgetary Control 4. Limitations of Budgetary Control 5. Scope of Budget and Budgetary Control 6. Requirement of a Good Budgeting System 7. Procedure in Budget Preparation 8. Budgetary Control Process

UNIT 2 Types of Budgets : Fixed and Flexible Budgets

1. Types of Budget 2. Fixed and flexible Budget 3. Fixed Budget i) Meaning and Definition 4. Flexible Budget i) Meaning and Definition ii) Distinction between fixed budget and flexible Budget iii) Preparation of flexible Budget iv) Uses of flexible Budget v) Proforma of Flexible Budget

UNIT 3 Types of Budget : Functional Budgets

1. Functional Budget 2. Purchase Budget i) Illustrations 3. Production Budget i) Illustrations 4. Production Cost Budget i) Illustration 5. Sales Budget

UNIT 4 Types of Budget : Revenue, Cash and Master Budget

1. Revenue Budget i) Principal Budget ii) Secondary Budget iii) Summary Budget 2. Cash Budget i) Necessity of cash Budget ii) Methods of Preparation of Cash Budget iii) Proforma of Cash Budget iv) Illustrations 3. Capital Budget 4. Master Budget i) Preparation of Master Budget ii) Format of Master Budget

TOPIC 2 Marginal Costing and Break-Even Analysis

UNIT 5 Meaning, Concept of Marginal Costing

1. Meaning of marginal Cost and Marginal Costing i) Concept of Marginal Cost ii) Concept of Marginal Costing 2. Features of Marginal costing 3. Difference between Marginal Costing And Absorption Costing 4. Advantages of Marginal Costing 5. Limitations of Marginal Costing

UNIT 6 Fixed and Variable cost and Break-Even Analysis

1. Fixed and variable cost 2. Determination of Marginal cost (SVOHES) 3. Contribution 4. Break Even Analysis i) Meaning and Definition of Break Even point ii) Determination of Break Even point

UNIT 7 Break-Even Chart and P V Ratio

1. Break Even Chart : A graphic Presentation 2. The Profit Graph/ Profit Volume Graph 3. Assumptions of Break - Even Analysis 4. Usefulness of Break - Even Analysis 5. Limitations of Break- Even Analysis 6. Margin of Safety 7. Profit Volume Ratio 8. Limiting Factor 9. Marginal Cost Equations

TOPIC 3 Standard Costing

UNIT 8 Concept of Standard Costing

1. Concept of Standard Costing 2. Establishment of Cost Standards & Desired Behaviour 3. Steps Involved in Standard Costing 4. The Standard Costing System i) The Standard Costing system 5. Cost Control using Standard Costing 6. Advantages of Standard Costing 7. Limitations of Standard Costing

UNIT 9 Variance Analysis : Material Variance

1. Classification of Variances 2. Material Variance i) Material Price Variance ii) Material usage Variance 3. Material Cost Variance

UNIT 10 Variance Analysis : Labour Variance

1. Labour Variance i) Labour Rate Variance ii) Labour Efficiency Variance iii) Labour Cost Variance iv) Labour Mix Variance v) Labour Idle Time Variance vi) Labour Yield Variance

UNIT 11 Variance Analysis : Overhead Cost Variance

1. Overhead Cost Variance i) Classification of Overhead Variances 2. Overhead Cost Variance 3. Variable Overhead Variance i) Illustrations 4. Fixed Overhead Variance 5. Managerial Uses of Variances

TOPIC 4 Responsibility Accounting

UNIT 12 Responsibility Accounting

1. Meaning of Responsibility Accounting 2. Objectives and Structure of Responsibility Accounting as a Divisional Performance Measurement i) Measurement of Performance ii) Reporting to Different Levels of Management iii) Objects of Reporting iv) Purposes and Characteristics of Responsibility Reporting v) Important Assumptions 3. Benefits of Responsibility Accounting System 4. Limitations of Responsibility Accounting 5. Types of Responsibility Centres i) Cost/Expenses Centres ii) Profit Centre iii) Investment Centre

CAG 101 - ADVANCED COST ACCOUNTING - I

TOPIC 1 Introduction to Cost Accounting

UNIT 1 Cost Concepts

1. Cost Concepts i) Cost ii) Costing iii) Cost Accounting iv) Cost Accountancy 2. Limitations of Financial Accounting 3. Nature of cost Accounting 4. Objectives of Cost Accounting 5. Advantages of Cost Accounting 6. Limitations of Cost Accounting 7. Difference between Financial Accounting and Cost Accounting 8. Cost Unit and Cost Centres

UNIT 2 Elements of Cost

1. Elements of cost i) Material, Labour and Expenses ii) Material - direct and indirect iii) Labour - direct and indirect iv) Expenses - direct and indirect 2. Overheads and types of overheads 3. Items excluded from cost 4. Division of costs 5. Classification of costs 6. Methods of cost classification

UNIT 3 Cost Sheets and Quotations

1. Cost Sheet i) Purpose of Cost sheet ii) Proforma of simple cost sheet iii) Proforma of complex cost sheet 2. Summary list

TOPIC 2 Material Costing

UNIT 4 Meaning and Purchasing

1. Meaning of materials 2. Types of materials 3. Purchase of materials i) Decision of purchasing ii) Centralised and de-centralised purchasing 4. Purchase Requisition 5. Selection of supplier 6. Placing order with the supplier

UNIT 5 Receipt and Storage of Materials

1. Receipts of materials i) Checking quantity and quality of materials received ii) Documents connected with received and verification of materials received. 2. Storage of Material i) Location of store ii) Organisation of stores iii) Classification and codification of materials iv) Bins and Bin Cards v) Recording of materials in stores

UNIT 6 Control Over Materials in stores

1. Control over materials in stores 2. Fixation of stock levels 3. Economic Order Quantity (EOQ) 4. Stock taking i) Methods of stock taking 5. Discrepancies and treatment of discrepancies

UNIT 7 Issue of Materials

1. Issue of materials 2. Procedure for issue of materials 3. Documents related to issue of materials 4. Care to be taken while issuing materials

UNIT 8 Pricing of Material Issued

1. Pricing of materials issued 2. Methods used for pricing of issues i) Cost price Methods ii) Average Price Methods iii) Notional Price Methods 3. Important Points related to materials costing control 4. Additional reading for the topic of Material Costing

TOPIC 3 Labour Costing

UNIT 9 Meaning and Types of Labour

1. Meaning and Importance of labour 2. Types of labour i) Direct Labour ii) Indirect Labour iii) Casual Labourers iv) Out Workers v) Types of workers on the basis of skill 3. Sections / departments dealing with labour activities 4. Labour turnover i) Measurement of labour turnover ii) Causes of labour turnover iii) Cost of Labour turnover

UNIT 10 Time Keeping

1. Time keeping i) Meaning and Importance ii) Methods of time keeping

UNIT 11 Time Booking

1. Time Booking 2. Meaning and Necessity 3. Methods Of Time Booking

UNIT 12 Reconciliation of Time Kept and Time Booked

1. Reconciliation of time kept and time booked 2. Idle time and its types 3. Causes of idle time 4. Cost and treatment of idle time cost

CAG 102 - ADVANCED COST ACCOUNTING - II

TOPIC 1

UNIT 1 Methods of Remuneration

1. Meaning Of Remuneration 2. Methods Of Remuneration i) Factors Affecting Selection Of Method ii) Time Rate Method iii) Piece – rate Method 3. Illustrations On Time Rate and Piece- rate Methods

UNIT 2 Incentive Plans

1. Incentive Plans : Meaning and Necessity 2. Different Incentive Plans i) Halsey Incentive Plan ii) Halsey – weir Incentive Plan iii) Rowan Incentive Plan iv) Taylor’s differential Wage Rate System v) Emerson’s Incentive Plan

UNIT 3 Preparation of Wage Sheets and Pay-Rolls

1. Wage-sheets and pay-rolls - meaning 2. Necessity and importance 3. Preparation of Wage – Sheets and Pay–Rolls 4. Types of Fraud and their Prevention 5. Control

TOPIC 2 Expenses

UNIT 4 Meaning and Definition

1. Expenses - meaning and definition 2. Types of Expenses i) Direct Expenses ii) Indirect Expenses

TOPIC 3 Overheads

UNIT 5 Classification of Overheads

1. Meaning and Definition of Overheads 2. Classification of Overheads – Meaning & Necessity 3. Methods of Classification of Overheads i) Classification According To Function ii) Classification According To Elements iii) Classification According To Behavior or Variability

UNIT 6 Collection and Codification

1. Collection - Meaning and Sources 2. Codification of Overheads i) Meaning and Necessity ii) Methods of Codification of Overheads

UNIT 7 Allocation, Distribution and Primary Distribution

1. Stages in Absorption of Overheads 2. Allocation of Overheads 3. Distribution Of Overheads 4. Primary Distribution of Overheads

UNIT 8 Secondary Distribution of Overheads

1. Secondary Distribution of Overheads i) Non-reciprocal basis of apportionment ii) Reciprocal basis of apportionment 2. Methods used for Secondary Distribution of Overheads i) Simultaneous Equation Method ii) Repeated Distribution Method iii) Trial and Error Method

UNIT 9 Absorption of Overheads, Absorption of Factory Overheads

1. Absorption of Overheads i) Actual Overhead Rate ii) Pre-determined overhead rate 2. Methods of Absorption of Overheads 3. Methods of Absorption of Factory Overheads i) Percentage

Material Cost ii) Percentage of Direct Wages iii) Percentage of Prime Cost iv) Direct Labour Hour Rate v) Machine Hour Rate vi) Rate Per Unit Of Production

UNIT 10 Absorption of Office and Administration and Selling and Distribution Overheads

1. Methods of absorption of office and Administration Overhead i) Percentage of works / factory cost ii) Percentage of sales iii) Apportionment between manufacturing and selling Divisions iv) Transfer to costing profit and loss account 2. Methods of absorption of selling and distribution Overheads i) Rate per unit ii) Percentage of selling price iii) Percentage of works / factory cost

UNIT 11 Under and Over Absorption of Overheads

1. Meaning of under and over absorption of overhead 2. Causes of under and over absorption 3. Treatment of under and over absorption

UNIT 12 Some Special Items of Overheads

1. Special items of overheads and treatment to be given to them i) Interest on capital ii) Cash discount iii) Packing expenses iv) Defective or spoiled work v) Depreciation vi) Obsolescence loss vii) Idle capacity cost viii) Research and development cost ix) Cost of fringe benefits to employees x) Drawing and Designing office cost xi) Expenses of cost accounting department

ACG 101 - ADVANCED ACCOUNTING - I

TOPIC 1 Amalgamation, Absorption External Reconstruction and Internal Reconstruction of Companies

UNIT 1 Accounting for Amalgamation and External Reconstruction

1. Meaning of Amalgamation, Absorption & External Reconstruction i) Distinction between Amalgamation, Absorption & External Reconstruction 2. Forms of Amalgamation 3. Accounting Standard (AS.14) and Amalgamation i) Types of Amalgamation (I) Amalgamation in the nature of merger (II) Amalgamation in the nature of purchase 4. Purchase consideration & working Methods (a) Lump Sum Method (b) Net Assets Method (c) Payment Basis Method (d) Combination of Net Assets Method and Payment of Basis Method 5. Accounting Procedure i) Precautions to be taken while accounting entries to be made in the books of the vender company (transfer company) ii) Steps to close the books of accounts of the transfer of company iii) Accounting Entries in the books of Transferor company

UNIT 2 Methods of Accountancy : Amalgamation and External Reconstruction

1. Methods of Accounting for Amalgamation (I) The Pooling of Interest Methods (II) The Purchase Method 2. Inter Company Investments (I) When one of the transferor company is holding shares of other transferor company (II) When the transferor company is holding shares of the transferor company (III) When the transferor company holding some shares of the Transferor Company (IV) Gross Holding 2. External Reconstruction

UNIT 3 Meaning and Accounting Treatment : Profit or Loss prior to Incorporation

3.0 Introduction 3.1 Learning Objectives 3.2 Allocation of Profit or Loss in to Pre-and Post Incorporation Period 3.2.1 Meaning of Profit or Loss Prior to Incorporation 3.2.2 Steps for ascertainment of Profit - Prior to Incorporation 3.3 Accounting Treatment 3.4 Method of Computing Profit or Loss Profit to Incorporation 3.5 Cut - off - Date 3.6 Illustrations 3.7 Summary 3.8 Key Terms 3.9 Questions and Exercises 3.10 Further Reading

TOPIC 2 Profit or Loss Prior to Incorporation

UNIT 4 Profit or loss prior to in corporation : Basis of Apportionment

4.0 Introduction 4.1 Unit Objectives 4.2 Basis of Apportionment 4.3 Guidelines for Apportionment of Expenses 4.4 Summary Chart 4.5 Illustrations 4.6 Summary 4.7 Key Terms 4.8 Questions and Exercises 4.9 Further Reading

UNIT 5 Introducion to Banking Company

1. Introduction to Banking Company 2. Legal Provisions (a) Restriction on Business (b) Non-Banking Assets and its Disposal (c) Capital Structure (d) Reserve Fund (e) Statutory Reserve (f) Cash Reserve (g) Reconstruction on Loans and Advances (h) Bills of Collection (i) Acceptance, Endorsement and Other Obligations (j) Rebate on Bills Discounted (k) Letter of Credit and Traveller's Cheques (l) Provision for Bad and Doubtful Debts (m) Provision for Taxation (n) Provisions and Contingencies (o) Accounting Year

TOPIC 3 Final Accounts of Banking Company

UNIT 6 Non - Performing Assets (NPA)

1. Non - Performing Assets (NPA) i) Meaning ii) Classification Assets iii) Provision Against Various Assets iv) Calculation of “Income Recognition” 2. Annexure I v) Annexure II vi) The Banking Regulation Act, 1949. Schedule I - Amendments i) Additional Disclosures by Banks in “Notes to Accounts”

UNIT 7 Final Accounts of Banking Company - Preparation of Balance Sheet

1. Books of Accounts 2. Preparation of Finance Account i) The Third Schedule - From ‘A’ form of Balance Sheet ii) Form ‘B’ - From of Profit and Loss Account iii) Guidelines of RBI for compilation of Financial statements

UNIT 8 Introduction, Meaning and Types of Insurance

1. Nature of Insurance 2. Meaning & definitive 3. Categories of Insurance 4. Types of Insurance i) Life Insurance ii) Fire Insurance iii) Marine Insurance 5. Difference between Life Insurance & Fire & marine Insurance

TOPIC 4 Final Accounts of General Insurance Company

UNIT 9 Accounts of General Insurance Business : Revenue Account

9.0 Introduction 9.1 Unit objectives 9.2 Preparation of financial statements i) Form B - RA ii) Form B - PL iii) Form B - BS 9.3 Schedule forming part of Financial Statements i) Schedule - 1 : Premium Earned (Net) ii) Schedule - 2 : Claims Incurred (Net) iii) Schedule - 3 : Commission iv) Schedule - 4 : Opening Expenses Related to Insurance Business 9.4 Illustration 9.5 Summary 9.6 Key Terms 9.7 Questions and Exercises 9.8 Further Reading

UNIT 10 Account on General Insurance Business : Balance Sheet

1. Schedule formally part of Balance sheet i) Schedule - 5 : Share capital ii) Schedule - 5A : Share capital pattern of shareholding iii) Schedule - 6 : Reserve and Surplus iv) Schedule - 7 : Borrowings v) Schedule - 8 ; Investment vi) Schedule - 9 : Loans vii) Schedule - 10 : Fixed Assets viii) Schedule - 11 : Cash and Bank Balances ix) Schedule - 12 : Advances and Other Assets x) Schedule - 13 : Current Liabilities xi) Schedule - 14 : Provisions xii) Schedule - 15 : Miscellaneous expenses xiii) Schedule - c : Auditors report

UNIT 11 Internal Reconstruction

1. Meaning of Reconstruction i) Legal Requirements I) Legal Requirement in connection with the “Alteration of Share Capital II) Legal Requirements for “Reduction of Share Capital” III) Legal Requirements for “Variation of Shareholders’ Rights 2. Distinction between Internal Reconstruction and External Reconstruction 3. Reduction of Share Capital i) Purpose of Capital Reduction ii) Producer of Capital Reduction iii) Alteration of Share Capital 4. Accounting Entries 5. Treatment of Arrears of Dividend 6. Scheme for Capital Reduction

ACG 102 - ADVANCED ACCOUNTING - II

TOPIC 1 Accounts of Holding Companies

UNIT 1 Meaning, Dification, Legal Conditions and Principles of Consolidation

1. Meaning & Definition 2. Legal conditions for preparation of Balance sheet of a Holding Co. 3. Principal of Consolidation 4. Financial year of the Holding co. and its subsidiary

UNIT 2 Preparation of Consolidated Balance-sheet of Holding Company

1. Preparation of consolidated balance sheet of Holding Co. with one subsidiary only i) Purpose ii) Advantages iii) Disadvantages iv) Procedure 2. Basic Rules for preparing a consolidated Balance sheet 3. Miscellaneous Adjustment

UNIT 3 AS-21 and Preparation of Consolidated Financial Statement

1. AS.21 and Preparation of Consolidated Financial Statements i) Objectives ii) Notable Terms i) Formate of Consolidated Financial Statement 2. Scope of Consolidated Financial Statement 3. Consolidation Procedure 4. Unrealised Losses 5. Disclosure 6. Practical Examples related to Accounting Stand.21

TOPIC 2 Human Resource Accounting

UNIT 4 Meaning Objectives and Measurements in Human Resource Accounting

1. Meaning and Concept of HRA i) Objectives of HRA ii) Purpose of HRA 2. Need of HRA 3. Historical Development of HRA concept 4. Importance in HR 5. Measurements in HR Accounting (A) Cost Approach. (a) Original or Historical cost Approach. (b) Opportunity cost Approach (c) Replacement Cost value (d) Adjusted present value

UNIT 5 Measurement in HRA-Economic Value Approach

1. Economic Value Approach i) Lev & schwart 2 Model ii) Likert's Behaviours Model iii) Flamholtz's Model of Individual Value iv) Stochastic process with service Model v) Hekimian & Jones competitive Bidding Model vi) Hermanson's unpurchased goodwill Model 2. Other - Non-monetary Models

UNIT 6 Human Resource Accounting In India

1. Human Resource Accounting in India i) Frame work of corporate reporting in India 2. Human Resource valuation models select (by Indian Companies) 3. General in working of HRA concept by Indian companies 4. Usefulness of HRA practice 6.6 Problems in HR Accounting

TOPIC 3 Valuation of Goodwill and Share

UNIT 7 Meaning , Need, Valuation of Goodwill - Average Profit Method

1. Meaning & Definition of Goodwill 2. Need for Valuation of Goodwill 3. Elements of Goodwill i) Distinguishing Features of Goodwill ii) Type of Goodwill 2. Factory Affecting Valuation of Goodwill 3. Methods of valuation of Goodwill i) Average profit Method

UNIT 8 Valuation of Goodwill - Super Profit Method

1. Super Profit Method 2. Accounting treatment 3. Calculation of Average Profit, Super profit & Goodwill 4. Sliding -Scale Valuation of Super Profit

UNIT 9 Valuation of Goodwill - Capitalisation and Annuity Methods

1. Capitalisation of Profit method
2. Annuity Method

UNIT 10 Valuation of Shares-need, Methods of Valuation of Shares

1. Valuation of shares
 - i) Factors Affecting the value of shares
 - ii) Need for valuation of shares
2. Methods of Valuation of shares
 - i) Asset - Backing Method
 - ii) Yield-Basis Method
 - a) On Profit Basis
 - b) On Dividend Basis

UNIT 11 Valuation of Shares - Fair Value Method, Value of Right and Preference Shares

1. Fair Value Method
2. Valuation of Right Shares
3. Valuation of Preference Shares
- 11.5 Valuations of Bonus Shares

TOPIC 4 Hotel Accounting

UNIT 12 Visitor's Ledger and Preparation of Final Accounts

1. Visitor's Ledger
2. Preparation of Final Accounts

UNIT 13 Introduction, Accounting Treatment in Hotel Accounting

1. Hotel Accounting
 - i) Type of Hotels and Restaurants
 - ii) Method for ascertaining Room-Rate
 - iii) Calculation of Room Occupancy Rate
2. Account Treatment in Hotel Accounting
3. Fixation and charging of Room Rate

BFG 101 - FINANCIAL MARKETS AND FINANCIAL INSTITUTIONS IN INDIA-I

UNIT 1 Financial System of India- I: Functions and Structure

1. Functions of Financial System
2. Structure of Indian Financial System
3. Role and Segments of Financial Markets

Unit 2 Financial System of India – II: Financial and Capital Market Intermediaries and Developments in Financial System

1. Financial Intermediaries and Its Role
2. Capital Market Intermediaries and Its Role
3. Developments in Financial System

UNIT 3 Indian Money Market-I: Features, Functions and Instruments Structure

1. Features and Functions of Money Market
2. Vagul Committee Report and its Recommendations
3. Money Market Instruments and Participants
 - i) Call and Notice Money Market
 - ii) Term Money Market
 - iii) Treasury Bills Market
 - iv) Commercial Bills Market
 - v) Certificate of Deposits (CDs)
 - vi) Commercial Papers (CPs)
 - vii) Inter Bank Participation Certificate (IBPCs)

UNIT 4 Indian Money Market-II: Repo Market, CBLO and Issues in Money Market

1. Repo Instrument
2. Why Repo Deals?
3. Report Market in India
4. Market Repo
 - i) Repo with RBI (Liquidity Adjustment Facility)
5. Collateralized Borrowing and Lending Obligations (CBLO)
6. Difference between Repo Deals and CBLO Transactions
7. Comparison of Repo Deals with call Money and CBLO Transactions
8. Issues in Money Market

UNIT 5 Indian Debt Market I: Debt Instruments and Government Debt Market

1. Types of Debt Instruments
2. Government Debt Market
 - i) Role of the RBI

- ii) Policy Initiatives and Reforms
 - iii) Types of Government Debt Securities
 - iv) Primary Market
 - v) Secondary Market
 - vi) Participants
3. Issues Concerned with Government Debt Market

UNIT 6 Indian Debt Market-II: Corporate Debt Market

- 1. Issues of Bonds
 - i) Bonds Issued by Public Sector Undertakings
 - ii) Bonds Issued by Financial Institutions
 - iii) Corporate Debentures
 - iii) Primary Market
- 2. Secondary Market
- 3. Issues concerned with Indian Corporate Debt Market
- 4. Lack of Liquidity in respect of many Debt Instruments in the Secondary Market
- 5. Increasing the Number of Players
- 6. Need for Change in Attitude of Retail Investors
- 7. Innovative Instruments
- 8. Greater Disclosure in Respect of Privately Placed Debt Instruments

UNIT 7 Indian Equity Market-I: Primary Market

- 1. Types of Shares
- 2. Equity Shares
- 3. Non-voting Shares
- 4. Sweat Equity Shares
- 5. Preference Shares
- 6. Issue of Shares at Par, Discount and Premium
- 7. Primary Market
- 8. Initial Public Offering through Book Building Method
- 9. Difference between Book Building and Normal Public Issue
- 10. Resources mobilized from Primary Market

UNIT 8 Indian Equity Market-II: Market Composition and Secondary Market

- 1. Market Composition
- 2. Secondary Market
- 3. Difference between Primary Market & Secondary Market
- 4. Trading in Equity Shares
- 5. Measures Taken by the Government of India (GOI) and SEBI to make Equity Market more Efficient

UNIT 9 Foreign Exchange Market in India

- 1. Features of Foreign Exchange Market
- 2. Market Participants and Regulator
- 3. Exchange Rate Quotations: Direct v/s Indirect Quotes and two way Quotes

4. Dealings in Foreign Exchange Market
5. Size of Forex Market

UNIT 10 Commercial Banks-I: Role, Functions, Structure and Reforms

1. Role of Commercial Banks
2. Functions of Commercial Banks
3. Nationalization of Commercial Banks in India
4. Structure of Indian Commercial Banking System
5. Reforms in the Banking System

UNIT 11 Commercial Banks- II : Nature of Business

1. Nature of Commercial Banking business.
2. Deposit and Loan Products
3. Non-fund based facilities
4. Priority Sector Lending
5. Prudential Norms for credit Portfolio
6. Maintenance of Cash Reserve Ratio (CRR) and Statutory Liquidity Ratio (SLR)
7. Investment Portfolio

UNIT 12 Commercial Banks- III : Format of Financial Statements, Financial Performance and Basel Accords

1. Format of Bank Balance Sheet and Profit & Loss Account
2. Business and Financial Performance at Macro level
3. Basel Accord I, II & III