

B. Com (Hons.): Semester – V

Paper code- 351: COST AND MANGEMENT ACCOUNTING

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20) Lectures: 65 Objective:

To acquaint the students with basic concepts management accounting and various methods involved in cost ascertainment systems

Contents:

Unit I:

6 Lectures

Introduction: Meaning, objectives and advantages of cost accounting, difference between Financial, Cost and Management accounting, Cost concepts, Element of costs and Classifications of costs, Role of a cost accountant in an organization.

Unit II:

Elements of cost

11 Lectures

- a. **Materials:** Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials, method of pricing of materials issues – FIFO,LIFO, Simple Average, Weighted Average, Salient features of Accounting Standards AS:2 ICAI
- b. **Labour:** Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits.
- c. **Overhead:** Machine Hour Rate

Unit III:

22 Lectures

Methods of costing, unit costing including tender price calculation, contract costing, process costing (process losses, valuation of work in progress, joint and by- products), Reconciliation of cost and financial accounts.

Unit IV:

6 Lectures

Management Accounting: Evolution, Meaning, Definition Characteristics, Scope, Objectives, Functions, Importance and Limitations of Management Accounting.

Financial Statements: Meaning, Objectives, Importance, Limitations of Financial Statement, Specimen of Financial Statements.

Analysis and Interpretation of Financial Statement: Meaning, Objectives, Importance and Limitations of Financial Statements.

Unit V:

20 Lectures

Techniques of Analysis and Interpretation of Financial Statements: Trend Technique, Common Size Technique, Comparative Technique, Ratio Analysis Technique, Fund Flow Statement Technique, Cash Flow Statement Technique.

B. Com (Hons.): Semester – V

Paper code- 352: PRINCIPLES OF MARKETING

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents:

Unit I

11 Lectures

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.

Consumer Behavior- An Overview: Consumer Buying Process, Factors influencing consumer buying decision

Unit II

13 Lectures

Market Selection: Market segmentation – concept, importance and bases.

Product: Meaning and importance, Product classification; concept of product mix; Branding, packaging and labeling; Product- Support; Product Life- Cycle; New Product Development.

Unit III

14 Lectures

Pricing: Significance, Factors affecting price of a product, pricing policies and Strategies.

Promotion: Nature and importance of Promotion; Communication process; Types of Promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions

Unit IV

13 Lectures

Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain store, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; Retailing in India: Changing Scenario.

Unit V

7 Lectures

Rural marketing: Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

B. Com (Hons.): Semester – V
Paper code- 353: FINANCIAL MANAGEMENT

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objection: To familiarize the students with the principles and practices of financial management.

COURSE CONTENTS:

UNIT I:

8 Lectures

Scope and Objective, Time value of money, Risk and return (including Capital Asset Pricing Model).
Valuation of securities – Bonds and Equities.

UNIT II:

15 Lectures

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method.
Accounting Rate of Return, Net Present Value (NPV).

UNIT III:

15 Lectures

Cost of Capital and Financing Decision: Sources of long- term financing Estimation of components of cost of capital. Methods of calculating cost of equity capital. Cost of retained earnings, Cost of Debt and Cost of Preference Capital.

UNIT IV:

12 Lectures

Dividend Decision– Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policies in practice

UNIT V:

15 Lectures

Working Capital Decision: Concepts of working capital, the risk- return trade off, source of short- term finance, working capital estimation, cash management, receivables management, inventory management and payable management.

B. Com (Hons.): Semester – V
**Paper code- 354(a): FINANCIAL MARKETS, INSTITUTIONS AND
FINANCIAL SERVICES**

Duration: 3 hrs.

Marks 100 (External 80: Internal 20)

Lectures: 65

Objective: To provide the students a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Contents

Unit I:

10 Lectures

An Introduction to Financial System, its Components - financial markets and institutions, Financial Intermediation, Flow of funds matrix, Financial system and economic development. An overview of Indian financial system.

Unit II:

15 Lectures

Financial markets: Money Market – Functions, Organization and instruments. Role of Central Bank in Money Market; Indian Money Market – An overview
Capital Markets – functions, organization and instruments, Indian Debt market, Indian Equity market – primary and secondary markets, Role of Stock exchange in India.

Unit III:

15 Lectures

Financial Institutions: Commercial Banking – Introduction, its role in project finance and working capital finance. Life and Non- Life insurance companies in India; Mutual Funds– Introduction and their role in Capital Market development. Non- banking financial companies (NBFCs).

Unit IV:

12 Lectures

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting, regulatory framework relating to merchant banking in India.

Unit V:

13 Lectures

Leasing and Hire purchase; Consumer and housing finance, Venture Capital finance; Factoring Services, bank guarantees and letter of credit; Credit Rating; Financial Counseling