

# MAULANA AZAD NATIONAL URDU UNIVERSITY

Gachibowli, Hyderabad

PAPER-201

M.Com II-Semester

## ADVANCED FINANCIAL ACCOUNTING

### *Unit 1: Financial statement and financial analysis*

The cash flow statement, financial flow statement, cash vs. profit, the structure of cash flow statement, link between three accounting statement, profit and loss account and balance sheet.

### *Unit 2: Financing the business and strategic accounting*

Source of finance; gearing; weighted cost of capital; cost of debt and equity ;capital risk analysis and CAPM; strategic accounting : outline of strategic financial accounting ;competitor information and strategic positioning.

### *Unit 3: Holding Company*

Introduction-types of control; legal definition; preparation of accounts; financial year of holding company and its subsidiary rules of preparation of consolidated balance sheet; investment in subsidiary company ;minority interest ;cost of control; good will or reserve.

### *Unit 4: Partnerships: Formation, Operations and Termination*

partnership versus the corporate form of business, articles of partnership , Prepare the journal entry , bonus method , goodwill method ,maintenance of capital account, preparation of final account, admission of partner, retirement of partner, death of partner, dissolution of a firm.

### *Unit 5: Final account of life insurance & general insurance*

Meaning-insurance term; premium ; consideration for annuities granted ; policies becoming ; claim re-insurance ; bonus ;cash bonus ;bonus in reduction of premium ; reversionary bonus ; valuation preparation of revenue a/c in form A. general insurance revenue account for fire and marine –treatment reserve and provision ; preparation of profit and loss account in form B, form C-preparation of balance sheet.

### **Suggested Books:**

1. R.K.Sharma : Financial Management
- 2.M.Y. Khan & Jain : Financial management
3. R.L.Gupta & Radhaswamy : Advance Accounting
4. Jain and Narang : Financial Accounting and Analysis, Kalyani Publishers
5. Ghosh T.P. : Financial Accounting for Management, TMH, 2000



**MAULANA AZAD NATIONAL URDU UNIVERSITY**  
**Gachibowli, Hyderabad**

**PAPER-202**  
**M.Com-I Semester**  
**Marketing Management**

UNIT-I Marketing: Concept importance of Marketing, evolution of marketing concepts. Marketing-Mix, The marketing environments, Marketing Challenges in the new Millennium.

UNIT-II : Marketing Process: Process of Marketing managements, Strategic Marketing Planning, Segmentation, Targeting, Positioning International Marketing, Cyber Marketing ethics and social responsibility.

UNIT-III: Product and Price: Concept of Product classification of Product Individual Product decisions, Product line decisions product Mix decisions, Product life cycle New product development. Pricing: significance of pricing objectives, Pricing Procedure, Pricing Strategies.

UNIT-IV: Promotion and Distribution: Marketing communication, Promotion-Mix: Advertising Personal selling, sales promotion, Publicity, Public relations, Nature and Importance of Marketing Channels, Channel Levels, Managing retailer's whole sellers and Market Logistics.

UNIT-V: Consumer Behavior: Consumer Behavior & Industrial buyer of services source Marketing Growth and importance of Services in India, Rural Marketing in India-an overview.

**References:** Marketing – An Introductory text-by Martin Christopher and Malcolm McDonald Macmillan Press Ltd.

Marketing = An Introductory by Gary Armstrong and Philip Kotler 6<sup>th</sup> edition Publisher Pearson education Inc.

Principles of Marketing by Kotler&Armstrong 11<sup>th</sup> edition Published by Pearson Inc.

Marketing Management by Kotler&Kellar 12<sup>th</sup> edition-Pearson education Inc.

Marketing Management by V.S.Ramaswamy and S.Nama

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**PAPER-203**  
**M.Com. II-Semester**  
**HUMAN RESOURCE MANAGEMENT**

- UNIT-I: Introduction to Human Resource Management:** Nature and Scope, Objectives and Functions of HRM. Role and responsibility of Human Resource Manager, Concept of International HRM and Strategic HRM, Contemporary issues and Challenges faced by HRM.
- UNIT-II: Human Resource Planning:** Meaning, Process of HRP, Job analysis, job evaluation, Job description, job specifications, Methods of Recruitment-Selection, Concept of Induction-Placement-Promotions-Succession planning, HRIS.
- UNIT-III: Human Resource Development:** Meaning and Importance of HRD, Training: Objectives, Methods of Training, Career Planning and Development-Performance Appraisal: Techniques, of Performance Appraisal, Organizational Development.
- UNIT-IV: Compensation and Welfare Measures:** Wages and salary administration, Quality of work life, Quality circles, Health and safety measures: P.F.,ESI Schemes, Absenteeism, Employee turnover, Employee Retention and Performance Management.
- UNIT-V: Management of Industrial Relations:** Objectives and Importance of Industrial Relations- Prevention and Settlement of Industrial Disputes-Grievance Redressal, Trade Unions: Evolution and responsibilities, Collective Bargaining and worker's participation in Management.

**Suggested Readings:**

1. Decenzo & Robbins :Personnel/Human Resource Management, PHI.
2. Tripathi D.K : HRM Text & Cases, Wisdom Publications, Delhi 2009.
3. Berdwell/Holden :Human Resource Management-contemporary Perspective
4. P.Subba Rao : Personnel/Human Resource Managements, Himalaya Publishers
5. S.S.Khanna :Human Resource Management., TataMcGrawhill
6. Patnayak Biswajeet : Human Resource Management., PH New Delhi
7. S.K. Bhatia : International HRM .Deep & Deep Publishers.
8. Mirza S. Saiyadain :Human Resource Management., TataMcGrawhill
9. L. M. Prasad : Human Resource Management., Sultan Chand & Sons 2004.
10. Ashwathapa K. : Human Resource Management., TataMcGrawhill 2008.

**MAULANA AZAD NATIONAL URDU UNIVERSITY**  
**Department of Management & Commerce**  
**M.Com II-Semester**  
**PRINCIPLES AND PRACTICE OF INSURANCE PAPER-204**

**UNIT-I :**Concept of Insurance: - Purpose and Need of Insurance – Working of Insurance - The Business of Insurance – Pooling of & Resources.- Insurance as a Social Security Tool - Role of Insurance in Economic Development.

**UNIT-II:** Types of Insurance – Life Insurance and General Insurance Products including unit linked plans – Re-Insurance – Nature of Re-Insurance risk – Legal framework of life and general insurance Bank insurance- concepts – critical issues – functional aspects – Indian Scenario – Future Prospects –Insurance Accounting – Financial Analysis and valuations- Solvency and performance measures.

**UNIT-III :** Life insurance policy - application & acceptance - prospectus, proposal forms & other related documents, age proof, special reports policy document - operative clauses, proviso, schedule, attestation, conditions & privileges, alteration, forfeiture options, lapse and revival schemes, pensions & annuities, actuarial applications, assignment nomination – loans - surrenders - foreclosure - married women`s property act policy, calculations

**UNIT-IV:** Policy claims, maturity claims, survival benefit payments, death claims, waiver of evidence of title, early claims, claim concession, presumption of death, accident benefit and disability benefit, settlement options, valuations and bonus, distribution of surplus, types of re-insurance, exchange control regulations, payment of premia, payment of claims etc., assignment in favour of non-residents.

**UNIT-V:**Insurance Act 1938, Insurance Regulatory and Development Authority Act 1999, Important Amendments, The Insurance (Amendment) Act 2002. Commission Brokerage or Fee to Intermediary or Insurance Intermediary, General Insurance Business (Nationalization) Amendment Act, 2002. IRDA Regulations 2002, Contents of a General Insurance Policy Consumer Protection (Amendment) Act 2002, Ombudsman, Recommendations.

**Suggested Books:**

1. Mithani and Gordon. “Banking and Financial Systems”, Himalaya Publishing House, Mumbai.
2. Sunderaram and Varshney. “Banking Theory, Law and practice” Sultan Chand & Sons, New Delhi.
3. Prasad K, Nirmala, J Chandradas. “Banking and Financial System” Himalaya Publishing House, Mumbai.
4. Jha, S M. “Service Marketing” Himalaya Publishing House, New Delhi.

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**PAPER-205**  
**M.Com II-Semester**

**MANAGERIAL ECONOMICS**

**UNIT-I: Introduction to Managerial Economics:** Nature and Scope, Fundamental Concepts: Incremental reasoning, Concept of Time perspective, Discounting Principle, Opportunity Cost, Equi -marginal Concept, Theory of firm: Objectives Constraints, Limitations, Role of Managerial Economics in decision making.

**UNIT-II: Demand Analysis and Forecasting:** Concepts of Demand, Supply, Determinants of Demand and Supply, Demand Analysis, Elasticities of Demand and Supply, Demand Estimation, Methods of Demand forecasting for established and new products.

**UNIT-III: Cost and Production Analysis:** Concept and types of Cost, Cost-Output relationships, Cost Estimation, Reduction and Control, Economies and Diseconomies of scale, Law of variable proportions, Returns to Scale, Isoquants, Cobb-Douglas and CES Production functions, Break –even Analysis.

**UNIT-IV: Theory of Pricing:** Price determination under perfect competition, Monopoly, Oligopoly and Monopolistic competitions, Equilibrium of the Firm and Industry, Theory of Profit maximization, Game theory basics, dominant strategy, Nash Equilibrium and Cooperative and Non-cooperative Games.

**UNIT-V: Macro Economics and Business cycles:** Concept, Nature and Measurement of National Income, Inflation: Types, Causes and measurement of inflation. Philips curve, Stagflation, Business cycles: Policies to counter Business cycles.

**Suggested Readings:**

1. Mehta P.L. : Managerial Economics, Sultan Chand & Sons 2001.
2. H.Craig Peterson, W.Cris Lewis : Managerial Economics, PHI -1994
3. Gupta G.S. : Managerial Economics, TMH -1988
4. Varshney,R.L. & Maheshwari, K.L. :Mangerial Economics, Sultan Chand & Sons 2002
5. Dawett K K : Modern Economic Theory Sultan Chand & Sons.
7. Dwivedi D.N. :Managerial Economics 7<sup>th</sup> Ed Vikas Publishing.
8. Rangarajan and Dholkia : Macroeconomics, TMH.
9. Hirshey : Economics for Mangers, Cengage Learning 2008
10. Mithani. D.M. : Managerial Economics, HPH - 2008.