Objective: Management needs the understanding and applications of the tools and techniques which are used in the presentation. The objective of teaching management accounting to the post-graduate students of commerce is that they should learn advance management accounting techniques and decision making and control.

Periods Allotment

SECTION-A (THEORY)
1. Meaning, Objective, Functions, Importance of Management Accounting as tool of Management Accounting. Management Accounts Position-Role and Responsibilities. 4

SECTION-B (PROBLEMS)
4. Marginal Costing and Its Application in Decision Making. And Break Even Analysis. 9
5. Ratio Analysis including Interpretation. 10
6. Fund Flow Analysis 10
7. Cash Flow Analysis 10
8. Budgets-Preparation of Cash, Flexible and Capital Budgets. 9

REFERENCE BOOKS:
1. Management Accounting- R.S.N.Pillai, S.Chand and Company, New Delhi
2. Management Accounting- N.K.Agrawal, Galgotia Publication
3. Management Accounting- M. Willson, Himalaya Publication
4. Management Accounting- Jagwant Singh, KitabMahal
5. Management Accounting- P.V.Rathnam, Kitab Mahal
7. Management Accounting- M.G.Patkar, Phadke Prakashan
8. Management Accounting- M.R.Agrawal, Garima Publication
N. B. 1) All question any equal Marks

2) Solve any Five Question minimum One Question should be from Each Section

Section A (Theory)

1) Theory.............................................................................................. 16 Marks

2) Theory.............................................................................................. 16 Marks

3) Theory.............................................................................................. 16 Marks

Section B (Problem)

1) Problem ............................................................................................ 16 Marks

2) Problem ............................................................................................ 16 Marks

3) Problem ............................................................................................ 16 Marks

4) Problem ............................................................................................ 16 Marks

5) Problem ............................................................................................ 16 Marks
M.Com Part II
Semester IV
International Business Environment

Total Marks: 80
Internal Assessment: 20

Objectives: This Course develops ability to understand and scan business environment in order to analyses opportunities and take decisions under uncertainty.


Unit–II-Demographic Environment: Population Size, Falling Birth Rate and Changing Age Structure, Migration and Ethnic Aspects.

Political and Legal Environment a Business: Critical Elements of Political Environment; Government and Business; Changing Dimensions of Legal Environment in India; MRTP Act, FEMA and Licensing Policy; Consumer Protection Act.

Socio-Cultural Environment: Critical Elements of Political Environment; Social Institutions and Systems; Social values and Attitudes; Emerging Rural Sector in India; Indian Business System; Social Responsibility of Business; Consumerism in India.

Unit–III-International Economic Cooperation and Agreements:- Regional Economic Integration: Types of Integration, Theory of Customs Union, European Union, Indio-EU trade, the Euro, Other Regional Groupings, Economic Integration. South–south Co-operation SAARC; SAPTA; Indo-Lanka Free Trade Agreement .International Commodity Agreements, GPS and GTP.

International Economic Institutions:- International Monetary Fund, World Bank, World Trade Organization. Objective, Functions; role guiding Principles; Lending programmers; International Development Association; World Bank Assistance to India; an Evaluation of IMF-World Bank.

Unit–IV-International Trade and Investment Theories:- Comparative Cost Theory; Complementary Trade Theories–Stopper–Samuels on Theorem, Theory of Capital Movements; Market Imperfections Theory; Internalization Theory.
Government Influence on Trade:- Protectionism: Tariff Barriers; Non-Tariff Barriers (NTBs); State Trading; Exam Policy; Regulation of Foreign Trade; Export Promotion; EPZs EOUs, TP& SEZs; Export Houses and Trading Houses; an evaluation.


RECOMMENDED BOOKS:

# QUESTION PAPER PATTERN

**Total Marks = 80**

| Q. 1 | A) Unit - I | 8 |
|      | B) Unit - I | 8 |
|      | **OR**     |   |
|      | C) Unit - I | 16 |
| Q. 2 | A) Unit - II | 8 |
|      | B) Unit - II | 8 |
|      | **OR**     |   |
|      | C) Unit - II | 16 |
| Q. 3 | A) Unit - III | 8  |
|      | B) Unit - III | 8 |
|      | **OR**     |   |
|      | C) Unit - III | 16 |
| Q. 4 | A) Unit - IV | 8 |
|      | B) Unit - IV | 8 |
|      | **OR**     |   |
|      | C) Unit - IV | 16 |
| Q. 5 | A) Unit - I | 4 |
|      | B) Unit - II | 4 |
|      | C) Unit - III | 4 |
|      | D) Unit - IV | 4 |
SYLLABUS
M.Com. - II
Semester - IV
ENTREPRENEURIAL DEVELOPMENT

- **Level of knowledge**: Basic Knowledge
- **Objectives**: To develop conceptual understanding of the fundamentals of Entrepreneurial development and procedure requirements. To impart skills in Development.

**CONTENTS**

**Unit I**: Entrepreneurship -


**Unit II**: Entrepreneurship Trends -

Types of Entrepreneurship, Career Planning, Choice of Entrepreneurship as a Career.

**Opportunity scouting and idea generation**:


**Unit III**: Entrepreneurship in India -

Entrepreneurship Development in India Issues and Opportunities, Small Scale Sector in India, The NGO Factor in EDP-INDIA Corporate Social Responsibility (CSR): NGO's in India, Social Responsibility of Entrepreneurs, CSR. Entrepreneurial behaviour - Socio - psychological factors influencing entrepreneurship development.


**BOOKS RECOMMENDED**

- Chary - Business Gurus speaks (Macmillan)
- S.S. Khanka - Entrepreneurial Development (S. Chand & Co.)
- SIDBI Report of Small Scale Industries Sector (latest Editions)