VEER NARMAD SOUTH GUJARAT
UNIVERSITY M.Com-II
Semester - 3
Paper No: 304

Financial & Management Accounting Paper - VII
(Syllabus effective from Academic Year 2021-22

onwards)

Objectives:

- To acquaint the students with long term investment decisions.
- To give the idea about cost-volume –profitability analysis.
- To give the basic concept about financial Security Market.

Unit	Particular	Weightag
1.	**Cost-Volume - Profit Analysis and break - even Analysis : (Practical)** Objectives, assumptions and limitations of CVP analysis - Types of break - even analysis - Assumptions and limitations of break - even charts - Profit volume charts - Break - even analysis with one key factor.	**35%**
2.	**Capital budgeting : (Practical)** Concept - Objectives - Importance of capital budgeting - Kinds of capital investment proposals - Factors affecting capital investment decisions - Appraisal methods - Capital budgeting under risk and uncertainty-Sensitivity analysis. **Capital budgeting techniques:** • Payback Period. • Discounted Payback Period. • Net Present Value. • Accounting Rate of Return. • Internal Rate of Return. • Profitability Index.	**35%**
3.	**Time Value of Money : (Theory)** Definition, Concepts, Application, Present Value, Future Value, Time Value of Money Example	**15%**
4.	**Corporate Social Responsibility (CSR)(Theory)** Meaning, Scope , Provision of Companies Act 2013 In respect of CSR	**15%**

Ref.: (Updated Book)

1) **Corporate Social Responsibility in India – Nayan Mitra, Springer Publication**