GUJARAT UNIVERSITY

M.PHIL COMMERCE

SUBJECT: ACCOUNTANCY

PAPER-II

UNIT-I   ACCOUNTING:

(A) Accounting Theory and development stages of it.
(B) Conventions, Concepts, & GAAP
(C) Emergence and development of accounting standards, Role of ICAI for formation of accounting standards, Significance of accounting standards. List of AS & IAS
(D) Emergence and development of International Financial Reporting Standards.

UNIT-II   UNSOLVED ISSUES OF ACCOUNTING

(A) Inflation Accounting
(B) Human Resource Accounting
(C) Social Accounting
(D) Environmental Accounting

UNIT-III   EMERGING ISSUES OF ACCOUNTING

(A) Forensic Accounting
(B) Carbon Credit Accounting
(C) Accounting for Intangible Assets
(D) E-Accounting

UNIT-IV   TOOLS FOR PERFORMANCE EVALUATION

(A) Value added statement
(B) Economic value added
(C) Balanced score card
(D) Shareholders value creation

GUJARAT UNIVERSITY

M.PHIL COMMERCE

SUBJECT: ACCOUNTANCY

PAPER-III

UNIT-I   CORPORATE FINANCIAL REPORTING & ITS REGULATIONS

(A) Mandatory accounting and voluntary accounting reporting.
(B) Different Stakeholders of financial reporting
(C) New format of Balance sheet and Profit & loss account
(D) Regulations: Companies Act, Professional bodies, Regulatory Bodies and other regulations.

UNIT-II   ACCOUNTING & REPORTING OF FINANCIAL INSTRUMENTS:

(A) Introduction to Derivates and its accounting
(B) Investments in mutual funds and its disclosure in financial statements
(C) Status of Indian Accounting Standards.
(D) Hedge Accounting and Compound financial instruments

UNIT-III   DECISION MAKING & AREAS OF DECISION MAKING

(A) Decisions for financial problems
(B) Decisions for marketing problems
(C) Decisions for production problems
(D) Decisions for human resource problems

UNIT-IV   DECISION MAKING & QUANTITATIVE TECHNIQUES

(A) Linear Programming
(B) Assignment problem
(C) PERT & CPM
(D) Simulation

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M.PHIL COMMERCE

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PAPER-IV

UNIT-I   **Projects to be prepared on different topics of core papers.**

This is to be prepared as minor dissertation on topics related to commerce, accounting and finance. The title of minor research project should be decided in consultation with the assigned guide. This work will be done in the supervision of assigned guide for major dissertation. The purpose is to provide training to the student for field work, data collection, arrangement of data collection, analysis of data and conclusion there from. This would assist student to prepare major dissertation in scientific and comfortable manner.

UNIT-II   **Participation in different seminar/workshop/conference in the area of commerce.**

The purpose is to provide an opportunity to the student how to deliver views in organized manner. Due to this participation presentation ability of the student would improve.

UNIT-III   **Presentation on different topics covered under different papers of the course.**

The purpose is to develop confidence of student to present views on selected issues.

UNIT-IV   **Presentation on the topic of dissertation selected by the student.**

GUJARAT UNIVERSITY M.PHL (COMMERCE)
Accountancy/Management:
PAPER-I : RESEARCH METHODOLOGY.
(SYLLABUS W.E.F.- 20011.20012)

Unit 1: Introduction to Research:

Business Research, Nature and Scope of Business Research, Meaning and types of Research: Basic Research, Pure Research, Applied Research, Modern Scientific approach to Research, Research in Business, Research process. Structuring a Research proposal, Designing a, research study: Exploratory, Descriptive and Causal Research Designs, Criteria of Good Research, Scope of a Research Study, Structuring a Research Proposal, Evaluations of Research study, Writing a Research Report, General Format of a Research Report, Research Report Writing, Criteria for evaluation of a Research study.

Unlt2: Data Collection and Description:

Data Vs. Information , Types of Data : Primary Vs. Secondary Data , Time series Vs. Cross sectional Data , Panel Data , Sources of secondary data , Methods of Primary data collection , Editing Coding, Identifying missing observations and outliers , Classification and Tabulation of data , Concepts of a frequency distributions for a discrete and continuous random variable, Data representation : Bar Charts , Pie Charts , Histogram and Ogives, Observation studies , Survey Method , projective techniques, Preparing a Questionnaire, Variable, Constant, Attribute, Rule qf Measurement, Types of Scales Nominal, Ordinal, Interval and Ratio Scales, Mathematical and Statistical analysis of scales. Scaling Techniques Thruston's scale. Likert's scale & Semantic differentials, Applications of these scales in preparing an effective Questionnaire

Unit3: Sampling Design

Population Vs. Sample Study, Features of a Good sample, Determination of sample size, Sampling and Non-sampling errors, Sampling Frame , Sampling Fraction, Probability sampling methods : SRSWR , SRSWOR, Systematic sampling, Proportionate and disproportionate stratified sampling. Cluster sampling. Area Sampling , Two stage sampling , Multistage sampling , PP5 Sampling , Sequential Sampling, Non-probability sampling methods: Convenience Sampling , Purposive sampling , Statistical judgment, Quota Sampling, Snowball sampling (Only description of the methods and their applications to practical situations)

Unit 4: Univariate & Bivariate Data Analysis:

Overview of probability theory. Concept of a Frequency distribution and a probability distribution, Characterizing a frequency distribution and a probability distribution : Basic concepts and applications of the measures of Central Tendency, Dispersion, Skewness and Kurtosis, Bivariate correlation analysis, Rank Correlation, Probable Error of Correlation Coefficient, Simple Linear Regression,

Unit 5: Basics of Statistical inference:

Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval, Level of significance, Statistical Testing of Hypothesis, Power of the test, Type-l and Type- II Errors, Null and Alternate Hypotheses, One Tailed and Two Tailed tests, Properties of Normal Distribution and their applications in hypothesis testing, Large and Small Sample Tests, P-value approach to hypothesis testing one tailed & two-tailed tests

Unit 6: Multivariate Data Analysis:

Multiple Regression model, Interpretation of Computer Output for Multiple Regression Analysis, Coefficient of Determination and its interpretation, Preliminary ktea of Factor analysis. Discriminant analysis,, Interpretation of Computer Output for Discriminant Analysis and Factor Analysis, Basic Computer Skills: Use of MS Word, Use of MS Excel in preliminary Data Analysis

Note: The applications of al! the above tools & techniques In various areas of Accounting & Management must be included as a teaching pedagogy