

ENCLOSURE-I

POST GRADUATE DIPLOMA IN FINANCIAL MANAGEMENT (PGDFM)

PAPER 1 Management Process

Unit I

Nature and Meaning of management, Function of management

Unit II

Social responsibility of management. Levels of management and managerial Skills. Manager and environment.

Unit III

Planning principals and steps. Types of plans.

Unit IV:

Management by objectives and Its limitations

Unit V:

Organization structure, span of management. Functional departmentation, the Matrix structure

Unit VI:

Authority and responsibility, delegation and decentralization of authority.

Unit VII:

Human relations, approach to management, management styles. Managing Effective communication.

Unit VIII:

The perceptual process, factors influencing

perception, learning theories

Unit IX:

Concept of motivation for high performance

Unit X:

Values and attitudes, type of values – values at workplace, Attitude and their Formation – implication of attitudes

Unit XI:

Meaning and causes of stress, managing work-related stress

**PAPER-2:
Financial Accounting**

Unit-I

Definition of Accounting, Scope and Functions, Accounting principles.

Unit-II

Accounting concepts and Standards, Definitions, Recognition and Measurement of the elements of Financial Statements.

Unit-III

The Accounting Process-Documentation and recording of Business Transactions, Classification.

Unit-IV

Summarising transactions, Journal and Ledger, Trial Balance, Petty Cash Book.

Unit-V

Provisions and Reserves- Provision for depreciation, provision for bad debts & doubtful debts.

Unit-VI

Final Accounts -Manufacturing and Trading Accounts, Profit & Loss Accounts and Balance Sheet.

Unit-VII

Classification of Assets and Liabilities under Indian GAAP.

Unit-VIII

Company Accounts-kind of companies, Formation and Incorporation of a company, Annual accounts of a company under schedule VI of Company's Act 1956.

**PAPER-3 :
Cost Accounting And Auditing**

Unit-I

Definition of Cost and Management Accounting.

Unit-II

Cost Elements and their treatment-(1) Material Cost-Methods for pricing. (2) Labour Cost-Direct and Indirect labour, Idle time, Overtime, Wage system, (3) Overheads-Absorption.

Unit-III

Basic concepts of Job, Batch and Process Costing.

Unit-IV

Marginal Costing-Calculation of Break Even Point.

Unit-V

Auditing Meaning of Auditing, nature, objective and scope of audit of financial statements, basic principles.

Unit-VI

Audit programme, documentation and working papers.

Unit-VII

Internal control system of an organization, Need for Review and Evaluation of the Internal Control System, Test checks, Audit in depth.

**PAPER 4 :
Financial Management**

Unit-I

Evolution Of Financial Management; The Goals Of Managerial Finance;

Unit-II

Financial Decisions And Risk-Return Trade Off.

Unit-III

Financial Analysis: The Scope And Purpose Of Financial Analysis, Financial Statement.

Unit-IV

Financial Statement Analysis, Horizontal, Vertical And Ratio Analysis.

Unit-V

The Statement Of Cash Flows, Cash Basis Of Preparing Statement Of Change In Position

Unit-VI

Sources Of Long-Term Finance: Equity Capital, Internal Accruals, Preference Capital, Term Loans, Debentures, Financing Strategy.

Unit-VII

Concept of Simple and Compound Interest, Time

Value Of Money.

Unit-VIII

The Cost of Capital: Cost of Debenture And Preference,

Cost of Equity, Weighted average cost of capital.

Unit-IX

Investment Criteria, NPV, IRR, BCR, PB, ARR, Capital Rationing.

Unit-X

Concept of Leverage, Capital Structure Decision; EBIT-EPS Analysis, Summary of Capital Structure Theories.

**PAPER-5:
Investment Management**

Unit-I

Introduction to Financial Markets, Types of Investment, Characteristics of Investment

Unit-II

Functions of Stock Exchanges of India, Stock Indices.

Unit-III

Primary and Secondary Market Regulation

Unit-IV

Functions of Brokers and Intermediaries, Stock Depositories.

Unit-V

Fundamental Analysis- Economic, Industry and Company.

- Unit-VI**
Equity Valuation-Concepts and cases.
- Unit-VI**
Technical Analysis- charts, -moving average, oscillation and momentum.
- Unit-VIII**
Calculation of portfolio risk and return, Capital asset pricing model, Portfolio Evaluation.
- Unit-IX**
Role of Securities Exchange Board of India (SEBI)
- Unit-X**
Powers and functions of SEBI.

PAPER-6: Corporate Taxation

- Unit-I**
Meaning and classification of taxes
- Unit-II**
Direct and indirect taxes in India, Merits and demerits of Direct and Indirect Tax system.
- Unit-III**
Income Tax Company- meaning, kinds of companies for the purpose of assessments.
- Unit-IV**
Determination of Taxable Income and tax liability of a company
- Unit-V**
Minimum alternate tax on companies, Dividend tax on companies, Fringe benefit tax on companies.

- Unit-VI**
Sales Tax State Level VAT, with special reference to Assam
- Unit-VII**
Value added Tax Law, Law of Central sales tax-an overview.
- Unit-VIII**
Service Tax Evolution of Service tax, Applicability and Services covered,
- Unit-IX**
Taxable services and their valuation.
- Unit-X**
An overview of Registration, Returns and Assessment procedures.