

2021-22

MC - 401 INDIAN FINANCIAL SYSTEM

Max Marks : 100
External : 85
Internal : 15

- Unit - I** Introduction to Financial System : Components, Functions, Nature and Role, Relationship between Financial System and Economic Growth.
- Unit - II** Money Market in India : Meaning, Functions, Development of Money Market in India, Money Market Instruments, Capital Market, Meaning Functions and Reforms.
- Unit - III** Depositories and Custodians : Depository System - NSDL, CSDL, Stock Holding Corporation of India, Derivatives Market, Concept, Benefits and Need, Types of Financial Derivatives, Forward and Future Contracts Options, Futures, Types and Benefits.
- Unit - IV** Credit Rating : Concept, Need Objectives and Significance, Credit Rating, Agencies in India, Factoring and Forfeiting.
- Unit - V** Mutual Fund : Introductions, History, Types, Organization, Regulation over Mutual Fund, Objectives and need of Financial System Reforms.

Answer

SPB



Answer

2021-22

MC – AF – 402 INSTITUTIONAL ACCOUNTING

Max Marks : 100
External : 85
Internal : 15

- Unit - I** Accounting for Holding Company (with one subsidiary company only)
- Unit - II** Accounts relating to Bank and Insurance Company (General & Life Insurance)
- Unit - III** Double Accounts System – Need, Purpose form of Presentation of Final Account of Electricity Companies, Gas, Water & Railway Company.
- Unit - IV** Government Accounting, Local Government (Municipalities & Panchayat) Accounting for Co-operative Societies.
- Unit - V** Inflation Accounting, Human Resources Accounting.

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2021-22

MC – AF – 403 STRATEGIC FINANCIAL MANAGEMENT

Max Marks : 100
External : 85
Internal : 15

- Unit - I** Strategic Financial Management – Concept, Objectives Components and Goals, Capital Structure, Trade off Model EPS Analysis – ROI – ROE Analysis, Cost Volume Profit Analysis and Operating Leverage, Financial Leverage and effect on Shareholders Return.
- Unit – II** Financial Aspects of Supply Chain Management and Distribution Chain Management, Introduction Strategic Vendor Management, Analytical Approaches for Inventory Cost Analysis, Strategic Product Pricing.
- Unit – III** Financial Aspects of Corporate Restructuring Concept, Objective Scope, Importance.
- Unit – IV** Ethical Aspects of Strategic Financial Management Meaning, Concept & Components, Ethical Brand Equity Entrepreneurship and Ethical F.M.
- Unit – V** Mutual Funds Regulatory Framework, Evaluation of Various Schemes of Mutual Funds.

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2021-22
MC - AF - 404 INDIRECT TAXES

Max Marks : 100
External : 85
Internal : 15

- Unit - I Central Excise Duty - Conduction, Function, Valuation of Excise Goods, Clarification of Goods, Rules of Valuation, Computation of Advalorem Duty, Concept of CENVAT, Exemption of Small Scale, Administrative Set-up of Central Excise, M.P. Excise Duty Set/Procedure.
- Unit - II Custom Duty - Introduction, Definition Procedure of Custom Duty, Computation of Custom Duty.
- Unit - III Central Sales Tax - Introduction, Important Term of Defunction Interstates Sales, Pinions, Determination of Interstate Sales, Determination of Gross and Taxable Turnover.
- Unit - IV MPVAT, Introduction, Tax Free Goods, Registration and Licensing of Dealer, MPVAT - Assessment Procedure, Computation of Taxable Turnover and VAT, Tax Payment and Recovery of Tax Input Tax, Rebate VAT, Authorities & Powers and Duties, Appeal and Revision.
- Unit - V Introduction Objectives Service Tax - Basic of Service Tax, Table Sources, Valuation of Taxable Services for Charging, Service Tax, Computation of Service Tax, Tax Return, Payment & Credit.

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