



INSTITUTE OF DISTANCE EDUCATION
JIWAJI UNIVERSITY
Gwalior, MP

CSM 102

MANAGEMENT ACCOUNTING



MANAGEMENT ACCOUNTING

CSM 102



SCHOOL OF STUDIES IN DISTANCE EDUCATION

JIWAJI UNIVERSITY

Gwalior, MP

INDIA

Syllabus

Management Accounting

UNIT 1	<ul style="list-style-type: none">● Management Accounting – Meaning, Nature, Scope and Functions of Management Accounting. Relationship between Financial Accounting, Cost Accounting and Management Accounting, Role and Responsibility of Management Accountant. <p>Accounting Records and System – Journal, Ledger and Preparation of Trial Balance and Final Account (Basic Problem only).</p>
UNIT 2	<ul style="list-style-type: none">● Accounting and Major Cost Concepts – Concepts and classification of cost, Methods and Techniques of Costing, Managerial Costing and Break even Analysis, Standard Costing and Various Analysis – Computation of Material and Labour variance only.
UNIT 3	<ul style="list-style-type: none">● Analysis & Interpretation of Financial Statements – Financial Analysis, Types of Financial Analysis, Preparation of comparative Balance sheet, Preparation of comparative Income Statement. Ratio Analysis – Capital Structure Ratio, Profitability Ratio, Turnover Ratio, Long term and Short term Solvency Ratio.
UNIT 4	<ul style="list-style-type: none">● Statement of Change in Financial Statement – <p>Fund Flow Analysis – Meaning and Concept of Funds and Fund flow, Significance, Importance and Limitation of Fund Flow Statement.</p> <p>Cash Flow Analysis – Comparison between fund flow statement and cash flow statement, Significance and time taken of cash flow statement, Preparation of cash flow statement.</p> <p>Format of Companies Balance Sheet – (No Numerical Questions).</p>
UNIT 5	<ul style="list-style-type: none">● Budgeting and Budgetary Control – Meaning Objective and Characteristics of Budgetary Control, Advantages and Limitation of Budgetary Control, Preparation of Sales Budget, Performance Budgeting, Concept of Management Audit and Responsibility Accounting.

Contents

Management Accounting

UNIT 1	<p>Chap. 1 : Management Accounting – Meaning and Nature</p> <p>Chap. 2 : Scope and Functions of Management Accounting</p> <p>Chap. 3 : Relationship between Financial Accounting</p> <p>Chap. 4 : Cost Accounting and Management Accounting</p> <p>Chap. 5 : Role and Responsibility of Management Accountant</p> <p>Chap. 6 : Accounting Records and System – Journal, Ledger and Trial Balance</p>
UNIT 2	<p>Chap. 7 : Accounting and Major Cost Concepts – Concepts and Classification of Cost</p> <p>Chap. 8 : Methods and Techniques of Costing</p> <p>Chap. 9 : Managerial Costing and Break even Analysis</p> <p>Chap. 10 : Standard Costing and Various Analysis – Computation of Material and Labour</p>
UNIT 3	<p>Chap. 11 : Financial Statements – Financial Analysis</p> <p>Chap. 12 : Types of Financial Analysis</p> <p>Chap. 13 : Preparation of Comparative Balance Sheet</p> <p>Chap. 14 : Preparation of Comparative Income Statement</p> <p>Chap. 15 : Ratio Analysis – Capital Structure Ratio</p> <p>Chap. 16 : Profitability Ratio, Turnover Ratio, Long term and Short term Ratio</p>
UNIT 4	<p>Chap. 17 : Statement of Change in Financial Statement</p> <p>Chap. 18 : Fund Flow Analysis – Meaning and Concept</p> <p>Chap. 19 : Importance and Limitation of Fund Flow Statement</p> <p>Chap. 20 : Cash Flow Analysis – Significance</p> <p>Chap. 21 : Preparation of Cash Flow Statement</p> <p>Chap. 22 : Format of Companies Balance Sheet</p>

UNIT 5	Chap. 23 : Budgeting and Budgetary Control – Meaning, Objective and Characteristics
	Chap. 24 : Advantages and Limitation of Budgetary Control
	Chap. 25 : Preparation of Sales Budget
	Chap. 26 : Performance Budgeting
	Chap. 27 : Concept of Management Audit and Responsibility Accounting

FINANCIAL MANAGEMENT

CSM 202



SCHOOL OF STUDIES IN DISTANCE EDUCATION

JIWAJI UNIVERSITY

Gwalior, MP

INDIA

Syllabus

Financial Management

UNIT 1	<ul style="list-style-type: none"> ● Introduction – Nature, objective and scope of Finance Function and Financial Management. Profit Maximization v/s Wealth Maximization, Financial Forecasting, Classes of securities and Equity Shares, Preference share, Debentures and Public Deposits and ROI Concept.
UNIT 2	<ul style="list-style-type: none"> ● Capital Structure and Cost of Capital – Meaning of Capitalisation, Capital structure and Finance Structure Theories of Capital Structure, Capitalisation, Over Capitalisation and Under Capitalisation, Leverages. ● Cost of Capital – Factor affecting Cost of Capital, Measurement of Cost of Capitals, Cost of Preference Share, Equity Share, Debentures and Retained Earning.
UNIT 3	<ul style="list-style-type: none"> ● Management of Working Capital – Meaning and Concept of working capital, Sources of working capital and factor affecting working capital, Management of cash, Recurable Management and optimum Credit Policy, Management of Inventory.
UNIT 4	<ul style="list-style-type: none"> ● Capital Budgeting / Management of Fixed Capital – Meaning nature and need for capital Budgeting. Technique of Capital Budgeting. Rule Analysis in Capital Budgeting, Estimating of Cost and Benefits of Capital Rationing.
UNIT 5	<ul style="list-style-type: none"> ● Management of Earnings – Dividend Decision and Dividend Policies, Types of Dividend Determinants of Dividend Policy and its impact on Stock price. Dividend Polices followed by Indian Industries, Bonus Issue – Meaning effects and objects of Bonus issue, Advantages and Disadvantages of Issue of Bonus share.

Contents

Financial Management

UNIT 1	<p>Chapter 1 : Introduction – Nature and Objective</p> <p>Chapter 2 : Profit Maximization v/s Wealth Maximization</p> <p>Chapter 3 : Financial Forecasting</p> <p>Chapter 4 : Classes of Securities and Equity Shares</p> <p>Chapter 5 : Debentures and Public Deposits and ROI Concept</p>
UNIT 2	<p>Chapter 6 : Capital Structure and Cost of Capital</p> <p>Chapter 7 : Capital Structure and Finance Structure</p> <p>Chapter 8 : Over Capitalisation and Under Capitalisation, Leverages</p> <p>Chapter 9 : Cost of Capital – Factor Affecting Cost of Capital</p> <p>Chapter 10 : Measurement of Cost of Capitals</p> <p>Chapter 11 : Cost of Preference Share</p> <p>Chapter 12 : Debentures and Retained Earning</p>
UNIT 3	<p>Chapter 13 : Management of Working Capital – Meaning and Concept</p> <p>Chapter 14 : Management of Cash</p> <p>Chapter 15 : Recurable Management and Optimum Credit Policy</p> <p>Chapter 16 : Management of Inventory</p>
UNIT 4	<p>Chapter 17 : Management of Fixed Capital</p> <p>Chapter 18 : Technique of Capital Budgeting</p> <p>Chapter 19 : Rule Analysis in Capital Budgeting</p> <p>Chapter 20 : Estimating of Cost and Benefits of Capital Rationing</p>
UNIT 5	<p>Chapter 21 : Management of Earnings – Dividend Decision and Dividend Policies</p> <p>Chapter 22 : Types of Dividend Determinants</p> <p>Chapter 23 : Bonus Issue – Meaning, Effects and Objects of Bonus Issue</p> <p>Chapter 24 : Advantages and Disadvantages of Issue of Bonus share</p>

BUSINESS ENVIRONMENT

CSM 203



SCHOOL OF STUDIES IN DISTANCE EDUCATION

JIWAJI UNIVERSITY

Gwalior, MP

INDIA

Syllabus

Business Environment

UNIT 1	<ul style="list-style-type: none">● Introduction– Concept, Nature and Significance of business environment, Salient feature of Capitalism, Socialism, Mixed economy, Emergence of public sector, Public sector reforms, Emergence of private sector and Joint sector.
UNIT 2	<ul style="list-style-type: none">● Social Environment– Social responsibilities of business, Consumerism, Ethics and Culture of business, SEBI, Indian Fiscal and Monetary Policy, Liberalization and Globalization, Foreign capital and technology, Import and Export policy, FEMA.
UNIT 3	<ul style="list-style-type: none">● Industrial Environment– New industrial policy, Consumer Protection Act, Environment Protection Act, Competition Act 2004.
UNIT 4	<ul style="list-style-type: none">● Demand and Production Analysis– Law of demand, Factors affecting demand, Elasticity of demand, Techniques of forecasting demand - Survey and Statistical methods. Production function with one variable input, Law of variable proportions, Production function with two variable inputs, Isoquant production function with all variable inputs, Return to scale, Law of supply and Classification of cost.
UNIT 5	<ul style="list-style-type: none">● Market Structure and Pricing– Different market structure, Price and output determination under perfect competition, Monopoly, Monopolistic competition, Oligopoly.

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Business Environment

UNIT 1	Lesson 1 : Introduction – Concept, Nature and Significance Lesson 2 : Salient feature of Capitalism Lesson 3 : Emergence of Public Sector Lesson 4 : Public Sector Reforms Lesson 5 : Emergence of Private Sector and Joint Sector
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UNIT 3	Lesson 12 : Industrial Environment – New Industrial Policy Lesson 13 : Consumer Protection Act Lesson 14 : Environment Protection Act Lesson 15 : Competition Act 2004
UNIT 4	Lesson 16 : Demand And Production Analysis – Law Of Demand Lesson 17 : Factors Affecting Demand Lesson 18 : Elasticity Of Demand Lesson 19 : Techniques Of Forecasting Demand Lesson 20 : Survey And Statistical Methods Lesson 21 : Law Of Variable Proportions Lesson 22 : Isoquant Production Function Lesson 23 : Return To Scale Lesson 24 : Law of Supply and Classification of Cost

UNIT 5	Lesson 25 : Market Structure and Pricing
	Lesson 26 : Different Market Structure
	Lesson 27 : Price and Output Determination
	Lesson 28 : Monopoly, Monopolistic Competition, Oligopoly

MEDICINAL CHEMISTRY-I

CSM 204(B)



SCHOOL OF STUDIES IN DISTANCE EDUCATION

JIWAJI UNIVERSITY

Gwalior, MP

INDIA

Syllabus

Medicinal Chemistry-I

UNIT 1	<ul style="list-style-type: none"> ● General Pharmacological Principles <ul style="list-style-type: none"> a) Drug nomenclature, routes of drug administration. b) Pharmacokinetics: Passive diffusion and filtration, specialized transport, absorption, bio-availability, distribution, bio transformation (metabolism), Excretion, clearance, plasma half life, loading and maintenance dose, prolongation of drug action. c) Pharmacodynamics: Principles of drug action, mechanism of drug action, drug response relationship, drug dosage, factors modifying drug action.
UNIT 2	<ul style="list-style-type: none"> ● Antipyretics analgesics <ul style="list-style-type: none"> a) Some common antipyretic drug: Classification, pharmacology, mode of action, adverse effects of paracetamol, acetanilide, aspirin, cincophen, phenazone. b) Opioid analgesic or Narcotic analgesic drugs: Classification, pharmacology, mode of action, adverse effects of Morphenesulphate, levorphanon tartrate, pethidine hydrochloride. c) Non-steroidal anti-inflammatory drugs: Classification, pharmacology, mode of action, adverse effects of Indomethacine, Ibuprofen, Auranofin.
UNIT 3	<ul style="list-style-type: none"> a) Sulphonamides: Classification, pharmacology, mode of action, adverse effects of Sulfanilamide, Sulfathiazole, Sulphadiazine, Sulfacetamide, Mafenide. b) Cotrimoxazole, Quinolones and Fluroquinolones: Classification, pharmacology, mode of action, adverse effects of cotrimoxazole, ciprofloxacin, norfloxacin. c) Anti-Cancer Drugs: Classification, pharmacology, mode of action, adverse effects of Cyclophosphamide, Melphalan, Busulfan, Methotrexate.
UNIT 4	<ul style="list-style-type: none"> ● Antibiotics <ul style="list-style-type: none"> a) P-Lactam antibiotics: Classification, pharmacology, mode of action, adverse effects of Penicilline (Benzyl penicilline, amoxicillin, ampiciline) and Cephalosporins (cephalexin). b) Aminoglycoides Antibiotics: Classification, pharmacology, mode of action, adverse effects of Streptomycin and Neomycin. c) Tetracyclines and chloramphenicol: Classification, pharmacology, mode of action, adverse effects of Tetracycline and Chloramphenicol. d) Macrolide Antibiotics: Classification, pharmacology, mode of action, adverse effects of Erythromycin. e) Treatment of urinary tract infection: Antimicrobial agents.

UNIT 5

- a) **Antitubercular Drugs:** Classification, pharmacology, mode of action, adverse effects of Isoniazid and Streptomycin.
- b) **Antileprotic Drugs:** Classification, pharmacology, mode of action, adverse effects of Dapsone and Clofazimine.
- c) **Antimalarial Drugs:** Classification, pharmacology, mode of action, adverse effects of Chloroquine and Primaquin Phosphate.
- d) **Antiamoebic & Antiprotozoal Drugs:** Classification, pharmacology, mode of action, adverse effects of Mtroniadazole, DiloxanideFuroate and Pentamidine.

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Medicinal Chemistry-I

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UNIT 3	<p>Chapter 9 : Sulphonamides: Classification and Pharmacology</p> <p>Chapter 10 : Cotrimoxazole, Quinolones and Fluroquinolones: Classification and Pharmacology</p> <p>Chapter 11 : Anti-Cancer Drugs: Classification and pharmacology</p>
UNIT 4	<p>Chapter 12 : Antibiotics – P-Lactam Antibiotics: Classification and Pharmacology</p> <p>Chapter 13 : Aminoglycosides Antibiotics: Classification and Pharmacology</p> <p>Chapter 14 : Tetracyclines and Chloramphenicol: Classification and Pharmacology</p> <p>Chapter 15 : Macrolide Antibiotics: Classification and Pharmacology</p> <p>Chapter 16 : Treatment of Urinary Tract Infection: Antimicrobial Agents</p>
UNIT 5	<p>Chapter 17 : Antitubercular Drugs: Classification and Pharmacology</p> <p>Chapter 18 : Antileprotic Drugs: Classification and Pharmacology</p> <p>Chapter 19 : Antimalarial Drugs: Classification and Pharmacology</p> <p>Chapter 20 : Antiamoebic & Antiprotozoal Drugs: Classification and Pharmacology</p>

MEDICINAL CHEMISTRY-II

CSM 305(B)



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Syllabus

Medicinal Chemistry-II

UNIT 1	<ul style="list-style-type: none"> ● Drugs acting on gastrointestinal disorders <ul style="list-style-type: none"> (a) Agents for control of gastric acidity and treatment of peptic ulcers: Classification, pharmacology, mode of action, adverse effects of Ranitidine, Sodium bicarbonate, Magnesium Hydroxide, Aluminum Hydroxide Gel, Sucralfate. (b) Emetics and Antiemetics drugs. (c) Drugs for constipation and Diarrhoea: Classification, pharmacology, mode of action, adverse effects of Bran, Ispaghula, Diphenylmethanes, Sulfasalazine, Codeine.
UNIT 2	<ul style="list-style-type: none"> ● Cardiovascular drugs <ul style="list-style-type: none"> (a) Cardiovascular Drugs: Classification, pharmacology, mode of action, adverse effects of Digoxin, Digitoxin, Clonidine, Hydralazine, Methyldopa, Nitroglycerine, Isoxsuprine, Prenylamine, Disopyramide Phosphate, Procainamide Hydrochloride. (b) Hematopoietic Agents: Growth factors, minerals, anticoagulants, thrombolytic and antiplatelet drugs
UNIT 3	<ul style="list-style-type: none"> ● Drugs acting on Kidney <ul style="list-style-type: none"> (a) Diuretics: Classification, pharmacology, mode of action, adverse effects of Chlormerodrin, Hydrochlorothiazide, Acetazolamide, Chlorthalidone, Furosemide, Spironolactone, Mannitol. (b) Antidiuretics: Classification, pharmacology, mode of action, adverse effects of Lypressin, Amiloride, Carbamazepine.
UNIT 4	<ul style="list-style-type: none"> (a) Drugs of Arthritides & Gout: Classification, pharmacology, mode of action, adverse effects of d-Penicillamine, Chloroquine, Sulfasalazine, Colchicine, Allopurinol. (b) Drugs of Cough and Bronchial Asthama: Classification, pharmacology, mode of action, adverse effects of Codeine, dextromethorphan, bromhexine, ambroxol, guaiphenesin, isoprenaline, salbutamol, Theophylline, Aminophylline, Atropinmethonitrate, ketotifen.

UNIT 5

- a) **Drugs acting on skins and mucous membrane:** Demulcents (Glycerine), Emollients (Vegetable Oils), Adsorbents and protectives (Calamine, Zinc Oxide, Zinc/ Magnesium stearate, Dimethicone), Astringents (Tannia acid, alcohol, minerals), Melanizing Agents, Drugs of Psoriasis (Calcipotriol), Demelanizing Agents (Hydroquinone, Monobenzone), Sunscreens, Drugs for acne vulgaris (Benzoyl peroxide, Retinoic acids, Antibiotics, Isotretinoin).
- b) **Anti-Fungal Drugs:** Classification, pharmacology, mode of action, adverse effects of amphotericin B, Ketoconazol, Griseofulvin, Itaracozazol.
- c) **Antiviral Drugs:** Classification, pharmacology, mode of action, adverse effects of Acyclovir, Amantidine hydrochloride, Zidovudine.

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Medicinal Chemistry-II

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UNIT 2	Chapter 6 : Cardiovascular drugs Chapter 7 : Cardiovascular Drugs: Classification and pharmacology Chapter 8 : Hematopoietic Agents
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UNIT 5	Chapter 14 : Drugs on skins and mucous membrane Chapter 15 : Anti-Fungal Drugs: Classification and pharmacology Chapter 16 : Antiviral Drugs: Classification and pharmacology



Published by:
Registrar

Jiwaji University, Gwalior

(Established in 1964)

जीवाजी विश्वविद्यालय, ग्वालियर (स्थापना वर्ष 1964)

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