

POST GRADUATE CERTIFICATE IN FINANCE [MANAGEMENT ACCOUNTING] | PGCF [MA] PROGRAM CURRICULUM

Semester I:

Cost Planning and Analysis

1. Introduction to Cost Planning and Analysis
2. Tools for CVP Analysis
3. Value Analysis
4. Just-In-Time
5. Kaizen Costing and Learning Curves
6. Activity Based Costing
7. Life Cycle Costing
8. Value Chain and Supply Chain Management
9. Gain-Sharing Arrangement
10. Pareto Analysis

Budgeting and Management Control

1. Control System and Risk Management
2. Diversifying Risk
3. Internal Control Systems
4. Use of Budgets and Planning
5. Controllable and Uncontrollable Cost
6. Performance Analysis and Ratio Analysis
7. Responsibility Accounting
8. Performance Reporting
9. Behavioral Issues in Budgeting
10. Performance Evaluation
11. Transfer Pricing

Group Financial Statements

1. Introduction to Group Financial Statements
2. Preparation of Consolidated Financial Statements I
3. Preparation of Consolidated Financial Statements II
4. Associates and Joint Ventures
5. Changes in Group Structure
6. Complex Groups
7. Foreign Currency Transactions
8. Group Statements of Cash Flows I
9. Group Statements of Cash Flows II

Strategic Management Accounting

1. Introduction to Strategic Management Accounting
2. Strategic Management Accounting Techniques I
3. Strategic Management Accounting Techniques II
4. Strategic Performance Management
5. Customer Profitability Analysis
6. Inter-Organizational Cost Management Structure
7. Strategic Cost Management
8. Strategic Pricing I
9. Strategic Pricing II
10. Strategic Audit

Project Financial Management

1. Introduction to Project Financial Management
2. Project Planning
3. Project Process
4. Tools and Techniques of Project Management
5. Project Evaluation Rules
6. Management Control and Change Control
7. Project Completion, Documentation and Reporting
8. Project Audit

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Semester II

Corporate Governance

1. Overview of Corporate Governance
2. Corporate Board
3. Shaping Directorial Competence and Board Effectiveness
4. Financial Institutions and Nominee Directors
5. Corporate Disclosure and Investor Protection (Listing Agreement with Stock Exchange)
6. Corporate Reputation
7. Corporate Governance and Regulatory Bodies
8. Globalisation and Corporate Governance
9. Regulatory Framework and Investor Protection - An Overview of existing Measures for Investor Protection
10. Corporate Social Responsibility and Corporate Governance
11. Majority Rule and Minority Protection - Prevention of Oppression and Mismanagement

Strategic Finance

1. Capital Structuring
2. Dividend Theories
3. Restructuring through Share Repurchase
4. Mergers and Acquisitions
5. Activity Based Costing: I
6. Activity Based Costing: II
7. Working Capital
8. Accounting Standards: I
9. Accounting Standards: II
10. Human Resources Accounting

Research Methodology

1. Understanding Research
2. Scientific Methods and Research
3. Formulating Research Problem and Hypothesis
4. Hypothesis Testing
5. Research Design
6. Data Collection and Measurement
7. Sampling and Sampling Technique
8. Observation
9. The Interview Method
10. The Questionnaire Method
11. The Survey Method
12. The Experimental Method
13. Scaling Techniques and Attitudes Measurement Techniques
14. Data Presentation, Processing and Analysis

Project

Students are required to submit a project by the end of Semester 2