AKS UNIVERSITY, SATNA

Faculty of Commerce & Financial Studies

Study and Evaluation Scheme
OF
Master of Commerce

2018-2020

(Applicable w.e.f Academic Session 2018-20 till revised)

** The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.
## M.Com. (First Semester)

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Subject</th>
<th>Paper Code</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>1</td>
<td>Management Concepts</td>
<td>40MT101</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>Business Environment</td>
<td>40MT102</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Advanced Accounting</td>
<td>40AC103</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>Cost Analysis and Control</td>
<td>40AC104</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## M.Com. (Second Semester)

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Subject</th>
<th>Paper Code</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>T</td>
</tr>
<tr>
<td>1</td>
<td>Corporate Legal Framework.</td>
<td>40EC201</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>Organizational Behavior</td>
<td>40MT202</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Advanced Statistical Analysis</td>
<td>40MS203</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>Functional Management</td>
<td>40MT204</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>5</td>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### M.Com. (THIRD Semester)

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Subject</th>
<th>Paper Code</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Managerial Economics</td>
<td>40EC301</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Tax Planning and Management</td>
<td>40TP302</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Entrepreneurship Skill Development</td>
<td>40EN303</td>
<td>3 2 0 4</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Accounting for Managerial Decisions</td>
<td>40AC304</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td>19</td>
</tr>
</tbody>
</table>

### M.Com. (FORTH Semester)  
(Specialization)

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>Subject</th>
<th>Paper Code</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Specialization -1</td>
<td>As Per Specialization</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Specialization -2</td>
<td>As Per Specialization</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Specialization -3</td>
<td>As Per Specialization</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Specialization -4</td>
<td>As Per Specialization</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Dissertations/Project Report &amp; Viva-Voce</td>
<td>As Per Specialization</td>
<td>4 1 0 5</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td>25</td>
</tr>
</tbody>
</table>
SEMESTER-IV: SPECIAL ATTENTION TO THE STUDENTS

Students are required to select any one specialization out of seven suggested below:

Optional-Specialization

(A) Marketing Management
(B) Financial Analysis and Control
(C) Human Resource Development
(D) Accounting
(E) Banking and Insurance
(F) Taxation

(A) MARKETING MANAGEMENT
1. Advertising & Sales Management
2. Consumer Behavior
3. Rural & Agricultural Marketing
4. International Marketing
5. Dissertations/Project Report & Viva-Voce

(B) FINANCIAL ANALYSIS AND CONTROL
2. Strategic Financial Management
3. Project Planning and Management
4. Indian Financial System
5. Dissertation/Project Report & Viva-Voce

(C) HUMAN RESOURCE DEVELOPMENT
1. Industrial Relation
2. Social Security and Welfare
3. Industrial Laws
4. Human Resource Planning and Development
5. Dissertation/Project Report & Viva-Voce
(D) ACCOUNTING
1. Corporate Accounting
2. Cost Administration and Control
3. Accounting Theory
4. Institutional Accounting
5. Dissertation/Project Report & Viva-Voce

(E) BANKING AND INSURANCE
1. Banking Practices
2. Banking in India
3. Insurance Management
4. Indian Financial System
5. Dissertation/Project Report & Viva-Voce

(F) TAXATION
1. Direct Tax in India
2. Business Taxation
3. Indirect Taxes
4. Sales and Service Tax
5. Dissertation/Project Report & Viva-Voce
40MT 101 Management Concepts

Unit-1 Introduction:

Unit-2 Planning:

Unit-3 Organizing:

Unit-4 Directing:
Concept, nature, scope, principals and techniques of direction, communication: concept, process, channel and media of communication. Barrier store effective communication, building effective Communication system.

Unit -5 controlling:
Concept, objectives, nature and process of control, levels and areas of control. Various control techniques. Z- Theory of management, management education in India: objectives, present position and difficulties

Suggested Readings:
1. Understanding Organization- Shukla
Duration: 3hr  

Unit- 1  Theoretical framework of business environment:  
concept, significance and nature of business environment; elements of environment- internal and external: changing dimensions of business environment, liberalization, privatization and Globalization.

Unit- 2 Economic Environment of Business:  
Significance and elements of economic environment, Economic system and business environment, economic planning in India, Government policies ,Industrial policy and licensing policy, fiscal, policy, Monetary policy, Exam . Policy.

Unit- 3 Political and legal Environment of business:  

Unit- 4 Socio, Cultural & International Environment:  
Social Responsibility of business, Characteristic, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organization (WTO), International Monetary Fund (IMF), foreign Investment in India.

Unit- 5 Technological Environment:  
Concept Online Channels, Online Services, Advantage of Online Service, E-commerce, Indian Conditions of E-commerce, Electronic Banking, Franchise Business.

Suggested Readings:  

3. Alagh, Yoginderk : Indian Development Planning And policy, VUKAS Publication, New Delhi
AKS UNIVERSITY SATNA
FACULTY OF COMMERCE & FINANCIAL STUDIES
M.COM (SEM-1)
40MT103 Advance Accounting

Duration: 3hr                                      marks: 100

Unit-1 Final Accounting
Preparation of Profit and loss Account, Balance sheet (Advanced problem)

Unit-2 Bank Reconciliation
Concept of Bank Reconciliation, Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Types of Error, Method of Rectification Accounting for Nonprofit organization

Unit-3 Single Entry System and Insurance Claim
Accounting from incomplete Records by Net worth method and conversion method. Accounting For Insurance Claim.

Unit-4 Investment Accounts
Preparation of Investment account
Preparation of Voyage accounts
Concept of Insolvency, Preparation of Statement of Affairs and Deficiency account

Unit-5 Dissolution of partnership Firm
Concept of Dissolution of partnership Firm Accounting process in case of Dissolution including sales of Firm. Concept and Accounting of Amalgamation.

Suggested Readings:
1. Gupta R.L, Radha Swamy M: Company Account
   SultanChand And sons new Deli
2. Maheshwaris.n: Corporate accounting vikas publishing house new delhi
4. Shukla M.C., GREWALT.s and gupta S.C advance Account S.Chand&CO.new Delhi
Unit-1 Various Cost Concepts:
Cost center and cost Unit, Methods and techniques of Costing. Installation of costing system, methods of Inventory control, Overheads Accounting.

Unit-2 process Accounting
Joint product and by Product, Equivalent production and inter process profit, operating cost.

Unit-3 Marginal Costing:

Unit-4 Budgetary Control:
Basic concepts, Preparation of functional budget: Cost Audit, Objective and Advantages.

Unit-5 Standard Costing
Concept of standard costing, Types of Variances and Variance Analysis. Material Variance, Labour Variance, Overhead Variance

Suggested Readings:
1. M. Agarwal & Mjain –cost Accounting
2. Jain &Narang –Cost Accounting
3. S.N. Mahehswari –Cost Accounting
4. M.C.Agarwal-Cost Accounting
5. Jawaharlal –cost Accounting
AKS UNIVERSITY SATNA
FACULTY OF COMMERCE & FINANCIAL STUDIES
M.COM (SEM-2)

40EC201 Corporate Legal Framework.

Duration: 3hr                                  marks: 100

Unit-1 Companies Act, 1956 (Relevant Provisions):
Definition, Type of companies, Memorandum of association; Articles of Association; prospectus; share capital And Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution Of companies.

Unit-2 Negotiable instruments Act, 1881:
Definition, Types of Negotiable instruments, Negotiation Holder and holder in due course, payment In due course; Endorsement and crossing of cheque; Present action of negotiable instruments.

Unit -3 MRTP Act 1969:
Monopolistic trade practices; Restrictive trade practices; Unfair Trade practices

Unit-4 Consumer protection Act 1986 practices
Restrictive trade practices; unfair trade practices.

Unit-5 Regulatory Environment for international Business;
FEMA, WTO: Regulatory Framework of WTO, Basic Principles and its character; WTO Provisions relating to preferential treatment to developing countries; Regional groupings, technical Standard, anti – Dumping duties and other non Tariff Barriers Custom valuation and Dispute settlement. TRIP and TRIMS

Suggested Readings:
1. Singh, Avtar: law relating to monopolies restrictive and unfair trade practices eastern book co. lucknow
2. The companies Act, 1956
3. The Negotiable instruments Act 1881
7. Jain Narang – corporate legal framework
Unit-1 Concept of Organization
Type and Significance Organization Goal And its Determinants: Organization Behavior –Concept ,Nature And Significance Organizational Behavior models

Unit-2 Personality Concept
Theories Determinants And Importance Perception Concept process and The Theories Learning : concept components, Affecting factors and theories.

Unit -3 Motivation:
Meaning Type and important elements Theories of Motivation Attitudes and Values: Concept, factors, significance and Theories

Unit-4 Nature of Interpersonal Behavior
Transactional Analysis, concept of Group Theories of Group Formation , group cohesiveness , power and Authority.

Unit-5 Organizational Conflicts:
Causes and suggestions developing sound Organizational Climate , Management of Change Concept and process of Organizational Development .

Suggested Readings:
1. L.M Prasad- Organizational Behavior
2. C.V Gupta- Organizational Behavior
3. G.S. Sudha- Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior
Unit-1 Theory of Probability –
Concept and meaning of Probability, Theorem of Probability, Probability Distribution, Binomial, Poisson and Normal Distribution.

Unit-2 Theory of Sampling
Meaning and Concept of sampling, large sample. Small sample and Test of Signification.

Unit-3 Analysis of Variance
Concept of Variance, Classification of Variance (including one way and two way classification) Chi-square Test.

Unit-4 Interpolation and Extrapolation,
Meaning and method of Interpolation and Extrapolation,
Association of Attributes. Yules coefficient of attribute

Unit-5 Regression Analysis,
Concept of Regression, Preparation of regression line by various method.
Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.

Suggested Readings:
1. Shukla & Sahai – Advanced Statistical Analysis
2. Gupta C.B – Advanced Statistical Analysis
3. Gupta B.N – Advanced Statistical Analysis
4. Enhance D.N – Advanced Statistical Analysis
5. Pathak & Shashtri – Advanced Statistical Analysis
7. Nagar K.N – Advanced Statistical Analysis
Unit-1 Financial Management Concept
Nature and Objectives, Functions of Financial Manager,

Unit-2 Capitalization
Concept and Theories, over and Under Capitalization, Capital Structure Balanced Capital structure, trading on Equity, Leverage: Financial and operating leverage.

Unit-3 Concept of marketing management

Unit-4 Concept of personal. Management
Function, Scope And Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics Of a good Recruitment Policy, Concept of Selection, Selection procedure, Importance of employee Training, Methods of Training.

Unit-5 Production Management:
Concept Importance, Scope and function. Type of production Systems, Concept of Production Planning Objectives, elements And steps Production of production control, process Of Product Diversification, Simplification and Specialization.

Suggested Readings:
Unit-1 Nature and Scope of Managerial economic

Unit-2 Demand Analysis

Unit-3 Production Function
Law of Variable Proportions  Law of Returns to Scale.

Unit-4 Business Cycles: Nature and Phases
Theories of Business Cycles: Non-Monetary Theories and Monetary Theories.

Unit-5 Profit Management –
Measurement of profit, Concept of Risk and Uncertainty, Profit Planning And Forecasting.

Suggested Readings:
2. Dean, joel : Managerial Economics, prentice Hall, Delhi.
4. Varshney,RL And Maheshwari , KL ManagerJal Economics ; sultan Chand and sons new Delhi.
6. Sinha V.C- Managerial Economics
Unit-1 Concept of Tax Planning:

Unit-2 Area Of Planning:
Ownership Aspect, Activity Aspects & Vocational Aspects; Nature of Business & Tax Planning.

Unit-3 Tax Planning and Setting up new Business:
Deductions Available to New Industrial Undertaking, Amalgamation, Merger and Tax Planning.

Unit-4 Tax Planning and Financial Decision:
Capital structure Decision Dividend Inter Corporate Dividend, Bonus Shares, Purchase of Assets out of own funds or out Of Borrowed Funds.

Unit-5 Tax Management:
Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

Suggested Readings:
1. Ahuja G.K . And Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat law house New Delhi
2. Lakhotia , R.N. Corporate Tax Planing ; Vision Publication , Delhi.
4. Sainghania, vinod k; Direct Tax Planning and Management; Taxman’s Publication,Delhi-Tax Planning and Management.
Unit-1 Entrepreneur

Unit-2 Promotion of a venture:
Opportunity analysis, External Environmental Forces-economic Technological, Competitive Factors, Legal requirements for establishment of a new unit and raising Funds.

Unit-3 Entrepreneurial Behavior:
Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

Unit-4 Entrepreneurial Development Programmers
Relevance and Achievement Government in organizing such Programme Critical Evaluation.

Unit-5 Entrepreneurship and Industrial Development:

Suggested Readings:
2. Hass School hammer & Arthur kuru Entrepreneurship and samall
4. Dhar P.N and Lydall H.F. The role of small enterprises in Indian Economic Development.
AKS UNIVERSITY SHERGANJ SATNA
FACULTY OF COMMERCE & FINANCIAL STUDIES
M.COM (SEM-3)
40AC304-Accounting for Managerial Decision

Duration: 3hr
marks: 100

Unit-1 Management Accounting:
Management Accounting- meaning nature and Importance. Difference of Management accounting With cost Accounting and financial accounting Role And Duties of Management Accountant.

Unit-2 Financial Statements

Unit-3 Fund Flow Analysis
Concept of Fund flow analysis
Concept of Cash Flow analysis, Application of AS-3

Unit-4 Investment Decision

Unit-5 Management Reporting System
Types of Report, Responsibility Accounting, Concept of Management Audit.

Suggested Readings:
1. M.R. Agarwal- Accounting for Managers
2. Agarwal & Agarwal – Accounting for Management.
3. Agarwal, Jain & Jain — Accounting for Managers
4. Gupta AS.P-- Accounting for Managers
Unit-1 Introduction:

Unit-2 Pre-Launch Advertising Decision:

Unit-3 Promotional Management:
Advertising Department, Role of Advertising Agencies and Their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

Unit-4 Personal Selling:
Meaning and Importance of Personal Selling –Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.

Unit-5 Sales Management:

Suggested Readings:
Unit-1 Introduction:
Meaning and Significance of Consumer Behavior Determinants of Consumer behavior Consumer behavior Vs Buyers Behavior, Consumer Buying Process and Consumer Movements in India.

Unit-2 Organizational Buying Behavior and Consumer:
Research: Characteristics and process of Organizational, Buying Behavior, Determinants of organizational buying behavior History of consumer research and Consumer Research process.

Unit-3 Consumer Need and Motivation:

Unit-4 Personality & Consumer Behavior:
Concept of Personality, Theories of Personality, Personality and Understanding consumer Diversity, Self and self- Images.

Unit-5 Social Class and Consumer Behavior:
Meaning of Social Class, Measurement of Social Class, Lifestyle Profile of the social class, Social Class Mobility, Affluent and Non-affluent Consumer, Selected Consumer behavior applications in social class.

Suggested Readings:
Unit-1 Rural Marketing
Rural Marketing: Image of Indian Rural Marketing And Approach to Rural Markets Of India Rural Consumer and Demand Dimensions and Market Segmentations Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks.

Unit-2 Agricultural Marketing:

Unit-3 Market Management and Channel Strategy:

Unit-4 Regulation of Market:
Regulation of Market: Regulated market, Genesis of Regulated Market in India, Limitations in present Marketing regulation, Advantages and Limitations of Regulated Market, Organization of Regulated Market Future of Regulated Market in India.

Unit-5 Marketing of Farm Products:

Suggested Readings:
1. Marketing Management – Sontaka
3. Marketing Management-Bhadada & Porwal
AKS UNIVERSITY SATNA  
FACULTY OF COMMERCE & FINANCIAL STUDIES  
M.COM (SEM-4)  
GROUP-A SPECIALIZATION MARKETING MANAGEMENT  
Paper IV-International Marketing  

Duration: 3hr  
marks: 100  

Unit-1 International Marketing:  

Unit-2 Export Organization: and pricing  
Export Organization: Meaning affecting factors and Types, Overseas Product Development: its concept and methods, pricing and its factors, Methods, of Pricing, price quotation.  

Unit-3 Direct Trading and Indirect Trading:  
Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.  

Unit-4 Export Credit:  
Export Credit: Meaning, Nature, Influencing factors And Significance, Methods of Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, the Export-Import Bank of India.  

Unit-5 Export & Import and WTO  
Export and Import Procedure, Documentation in Foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, _Objective Types and Significance, SAARC ,Role of WTO in Foreign Trade.  

Suggested Readings:  
1. International Marketing – V.S. Rather
Unit-1 Investment:

Unit-2 Concept of Return and Risk,
Concept of Return and Risk, Sources and Type of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio Selection, Markowitz. Model, Capital Assets Pricing Model.

Unit-3 Fundamental Analysis

Unit-4 Stock Exchange in India:

Unit-5 Capital Market
Emerging Trends in India Capital Market Depositories and Script Less Trading, Book Building Stock Lending Scheme, Rolling Settlement, Green Shop Option, Responsibilities and Code of conduct for portfolio Manager.

Suggested Readings:
Investment Management - R.P. Rastogi
1. Security Analysis And Portfolio Management – P.Pandian
2. Security Analysis And Portfolio Management – S.Guruswami
3. Security Analysis And Portfolio Management – Jordon/Fischer
Unit-1 Leverage.
Concept of time value of Money, Leverage Analysis: Financial and Operating Leverage.

Unit-2 Financial Analysis

Unit-3 Share, And Debentures.
Valuation Of Equity, Preference Share, And Debentures.

Unit-4 Dividend Decision:

Unit-5 Working Capital:

Suggested Readings:
1. Strategic Financial Management-G.P. Lakhotia
2. Strategic Financial Management(Hindi)-N.P. Agarwal
Unit-1 Concept of Project:
Project: Meaning, Characteristics and step, Project Life Cycle, Causes Of project Failure. Classification of project, project Identification, Sources of Project Ideas, Considerations For Initial Selection of Projects.

Unit-2 Project Formulation:

Unit-3 Project Finance
Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions, Project Organization Structure, Role, Qualities And Functions of project Manager, Rights and Responsibilities Of a project Manager.

Unit-4 Project Implementation:

Unit-5 Project Audit
Project Audit Ex-post Project Evaluation, Human aspect of project Management, Environment Appraisal of project (a brief Review).

Suggested Readings:
1. N.P. Agarwal - Project Planning & Management.
2. Prasanna Chand - Project Planning & Management.
3. Chowdhri S.C- Project Planning & Management.
4. Singh Narendra - Project Planning & Management.
5. Agrawal Singh or Mishra - Project Planning & Management, Ramesh Book Dipo Jaipur.
Unit-1 Introduction of Financial System:

Unit-2 Money Market in India:

Unit-3 Depositories and Custodians:

Unit-4 Concept of Credit Rating
Credit Rating concept and Significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit-5 Mutual Funds:
Mutual Funds: Introduction, History, Types, Organization, Regulation over Mutual Funds, Objectives of Financial Sector Reform, Present Position of Financial Sector Reforms in India.

Suggested Readings:
1. Indian Financial System – B. Phatak
2. Indian Financial System – Khan & Jain
Unit-1 Industrial Relation:
Industrial Relation: Concept, Approaches, Importance of Industrial Relation and Scope, Objectives, Principles of Industrial Relations, Industrial Relation and Productivity.

Unit-2 Concept of Trade Union
Trade Union Concept: Objectives, Significance Functions and types, Principles of Trade Union And Unionism. Fundamental Structure of Trade Union, Role of Trade Union in Industrial Relation, Problems of Labor Movements in India.

Unit-3
Collective Bargaining, Negotiations and Worker Participation in Management.

Unit-4 Industrial Discipline
Problem of Industrial Discipline, Grievance handling Machinery, Strike and Lockout.

Unit-5 Human Relation:

Suggested Readings:
1. Industrial Relation: K.K. Ahiya
2. Industrial Relation: Bhagoliwal
Unit-1 Social security

Unit-2 Labour Welfare

Unit-3 Fringe Benefits and Services:
Fringe Benefits and Services: Meaning, Element and Objectives. Employees Services: Medical, Recreation, Safety and Other Services.

Unit-4 Fating and Monotony

Unit-5 Job satisfaction & Incentives
Factors affecting job satisfaction, Non monitoring Incentives, Concept of Profit Sharing Profit sharing In India, Co-partnership.
Unit-1
The Factories Act, 1948.

Unit-2
The Industrial Dispute Act.

Unit-3

Unit-4
The Employees’ Provident Fund and Misc. Act, 1952.

Unit-5
The Payment of Gratuity Act, 1972.

Suggested Readings:
2. AWaitar Singh - - Industrial Laws.
Unit-1 Personal Management & Manpower Planning

Unit-2 Recruitment & Selection
Recruitment: Selection, Induction, Promotion and of Employee.

Unit-3 Training and Development

Unit-4 Industrial Psychology

Unit-5 Performance Appraisal
Performance Appraisal and job Evaluation: Concept, Objectives, Significance and Techniques.

Suggested Readings:
2. Human Resource Management - Bhagliwal
Unit-1
Issue and Forfeiture of shares, Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Profit Prior and After Incorporation, Underwriting Commission.

Unit-2
Company Final Account, AS-4, AS-5, Disposal of Profit, Declaration of Bonus Share.

Unit-3
Merger of Companies, AS-14

Unit-4
Internal Reconstruction of a Company, Liquidation of a Company.

Unit-5
Valuation of Goodwill and Share.

Suggested Readings:
1. Modern Accountancy - Mukharjee, Haif
4. Advance Accountancy Vol-2 - Shukla & Grewal
Unit-1 Marginal Costing
Application of Marginal Costing, Key factor analysis, Profit Planning, Optimum Product Mix, Make or Buy Decision, Price Fixation, Discontinuance of Product, Diversification of Product line, Acceptance of New Order, Close Down Decision.

Unit-2 Budgetary Process:

Unit-3 Pricing Strategy

Unit-4 Cost Reduction and Control

Unit-5 Planning

Suggested Readings:
1. Cost Accounting – Jawahar lal
2. Cost Accounting – M.N. Arora
3. Cost Accounting – Ravi M. Kishore
Unit-1 Accounting:

Unit-2 Accounting Policies

Unit-3 Concept of Income
Revenue Measurement and its Relevance, Various Concept of Income: Accounting Concept, Economic Concept and Capital Maintenance Concept Operating And Non- Operating Activities, Concept of Comprehensive income, prior period Items and Extraordinary Items.

Unit-4 Prices
Conceptual study of Accounting for Changing Prices, Segment Reporting, Social Accounting.

Unit-5 Reporting & Accounting
Interim Reporting, Human Resource Accounting, Value Added Reporting, Environment Accounting And Reporting.

Suggested Readings:
1. Accounting Theory – Jawahar lal
2. Accounting Theory – J.C. Maheshwari
3. Accounting Theory – L.S. Porwal
4. Accounting Theory – R. Mangal
Unit-1
Accounting for Holding Company.

Unit-2
Accounting for Bank and Insurance Company (Including).

Unit-3
Double Accounting System.

Unit-4
Accounting for Co-operative societies, Hotel Accounting.

Unit-5
Government Accounting.

Suggested Readings:
1. Advance Modern Accountancy – Mukharjee & Hinif
2. Advance Accountancy Vol-2 - AK. Sehgal
4. Advance Accountancy Vol - Shukla & Grewal
Unit-1
Bank: Concept Function and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank Customer Relationship, Concept of Customer, General Relationship, Bankers, Rights and Obligations Termination of Relationship.

Unit-2
Accounts of Customers: Various’ Customers ‘Account, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.

Unit-3

Unit-4

Unit-5

Suggested Readings:
Unit-1
Indian Banking System: Indigenous Bankers, Money Landers, Nationalization of Commercial Bank and Their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.

Unit-2
Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.

Unit-3
R.B.I.: Organization; function, Central Banking Functions, Promotional functions, Control of Credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.

Unit-4

Unit-5
Emerging Trends in Banking Sector: Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan, And Privatization of Banks Its Impact.

Suggested Readings:
4. Decock: General Banking Groaby Lockwood, Longman.
Unit-1

Unit-2

Unit-3

Unit-4

Unit-5
I.R.D.A. Duties, Power and Function, Feature of IRDA, Impact of Privatization of Insurance Business In India.

Suggested Readings:
1. Insurance in India – B.C. Shrivastav
2. Insurance in India – M. Motihar
Unit-1

Unit-2

Unit-3
Depositories and Custodians: Depository System NSDL, CSDL, Stock Holding Corporation of India, Derivatives Market Concept, Benefits and Need Types of financial, Forward and future Contracts, Options, futures: Types and Benefits.

Unit-4
Credit Rating: Concept and Significance, Credit Rating Agencies in India, Factoring and Forfeiting.

Unit-5

Suggested Readings:
1. Indian Financial System- B. Pathak
2. Indian Financial System – Khan & Jain
3. Indian Financial System – U.S. Restage
Unit–1
Basic Concepts and Definitions, Residential Status and Tax Incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80

Unit–2
Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.

Unit–3
Return of Income and Assessment, Various Types of Return, Types of Assessment.

Unit–4
Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.

Unit–5
Income Tax Authorities, Appeal and Revisions, Settlement of cases.

Suggested
1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhania
Unit–1
Computation of Income from Business and Profession, Assessment of H.U.F. including tax liabilities.

Unit–2
Assessment of firm and Association of Person. Calculation of Tax Liabilities.

Unit–3
Assessment of Companies, including tax calculation.

Unit–4
Assessment of Co-operative society, Charitable and other Trust including tax calculation.

Unit–5
Double Taxation Relief, Assessment of Non-Residents.

Suggested Readings:

1. Income Tax - Gupta &
2. Income Tax - V.K. Singania
4. Income Tax - S.C. Jain
Unit–1
Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture. Principles of Classification.

Unit–2
Valuation of Excisable goods, Definition of Assessable Value, Inclusion and exclusion from Assessable Value, Maximum Retail Price Valuation

Unit–3
Assessment Procedure, Demand, Refund and Appeal. Central Excise Value Added Tax Credit System (CENVAT)

Unit–4
Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for important export under Custom Duty.

Unit–5
Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.

Suggested Readings:
1. Indirect Tax - V.S. Datey
2. Indirect Tax - shreepal saclecha
Unit 1: Introduction of Goods and service tax (GST)
Highlights of the Constitution, What Is Goods And Service Tax, Salient Features Of The GST Model
Justification of GST, Central and State Taxes to be Subsumed under GST

Unit 2: Levy of Goods and Service Tax
Levy residing in two statues – CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel), Levy of IGST, Identification of nature of supply – inter-State or intra-State with common errors due to experience in current laws, Composition – purpose and applicability, relevance to trade and restrictions

Unit 3: Registration
Amendments Cancellations and Revocations, Location of ISD registration, Multi-State or single-State (with IGST supplies), Registration under one law extends to all GST-laws ,Voluntary registration

Unit 4: Registration process and Returns under GST
Registration process and purpose of registration, how to file the registration Form Types, Applicability, Annual returns, Matching, Final returns Type of payment, Due date, modes of payment, rate Structure under GST

Unit 5: Input tax credit with specific arrangement
ITC scheme – Eligible-available-availed-allowed-utilized of credit, Ingredients in section 16 ,Purpose and exclusions through section 17 ,Savings through section 18 ,Job-work provisions in section 19