

COURSE INPUT DETAILS

GROUP-A: PAPER-I COST ACCOUNTING

OBJECTIVE

This course exposes the students to the basic concepts and the tools used in cost accounting.

COURSE INPUTS

- UNIT I Introduction : Concept of Cost, Classification of Cost, Material, Labour, and Overhead cost, Costing & Cost accounting, Cost accounting v/s Financial Accounting, Limitations of Cost Accounting.
- UNIT II Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.
- UNIT III Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes.
- UNIT IV Accounting for Overheads : Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.
- UNIT V Cost Ascertainment : Unit costing; Job, batch and contract costing; Operating costing; Process costing-excluding inter-process profits, and joint and by-products.
- UNIT VI Cost Records : Reconciliation of cost and financial accounts.

Suggested Readings

1. Arora M.N. : Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Khan M.Y. and Jain P.K. : Management Accounting; Tata McGraw Hill.
4. Tulsian P.C.; Practical Costing; Vikas, New Delhi.
5. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
6. Jha B.K.: Cost Accounting, Kedar Nath Ram Nath, Meerut.
7. लागत लेखांकन : डा. एम.एल. अग्रवाल।
8. लागत लेखांकन : बी.के. मेहता।
9. लागत लेखांकन : बी. पी. खण्डेलवाल।

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## GROUP-A: PAPER-II COMPANY LAW

### OBJECTIVE

The objective of this course is to provide basic knowledge of the provisions of the Companies Act, 1956, along with relevant case law.

### COURSE INPUTS

The Companies Act, Excluding provisions relating to accounts and audit sections, managing agents and secretaries and treasurers Sections 324 - 388E, arbitration, compromises, arrangements and reconstructions-sections 389-396(.

- UNIT I Meaning and Characteristics of Companies, Historical Development, Corporate personality; Kinds of Companies, Special Privileges of a Private Company.
- UNIT II Promotion on and incorporation of Companies.
- UNIT III Memorandum of Association; Articles of Association; Nature & Contents, Legal effect of Memorandum & Articles, Alteration, Doctrine of Indore Management & constructive notice. Prospectus-Meaning, Contents & Consequences of misrepresentation & Fraud in Prospectus.
- UNIT IV Shares; share capital; Members; Share capital-transfer and transmission.
- UNIT V Capital management-borrowing powers, mortgages and charges, debentures.
- UNIT VI Directors-Managing Director, whole time director-Their remuneration, Power & duties.
- UNIT VII Company meetings-kinds, quorum, voting, resolutions Agenda & minutes.
- UNIT VIII Majority powers and minority rights; Prevention of oppression and mismanagement.
- UNIT IX Winding up of Companies, meaning and modes.

### Suggested Readings

1. Gower L.C.B. : Principles of Modern Company Law; Stevens & Sons, London.
2. Ramaiya A.: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D. : Company Law-Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand & Sons, New Delhi.
6. Bagrial A.K. : Company Law; Vikas Publishing House, New Delhi.
7. भारतीय कम्पनी अधिनियम : डा. ओ. पी. गुप्त।
8. कम्पनी अधिनियम : डा. एस. एम. शुक्ल।
9. Company Law : Dr. Shukla & Mahajan.
10. भारतीय कम्पनी अधिनियम : प्रो. अग्रवाल एवं कोठारी।

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## GROUP-B: PAPER-III FINANCIAL ACCOUNTING

### OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

### COURSE INPUTS

- UNIT I Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Conventions of Accounting; Branches of accounting; Objectives of accounting.
- UNIT II Accounting Principles: International accounting standards (only outlines); Accounting principles; Accounting standards in India.
- UNIT III Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit: Compound journal entry; Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance; Sub division of journal.
- UNIT IV Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts.
- UNIT V Final accounts; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.
- UNIT VI Insolvency accounts- Individual & partnership firm. UNIT VII Branch Accounts: Dependent branch; Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch;
- UNIT VIII Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.
- UNIT IX Royalties Accounts.
- UNIT X Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm - Admission of a partner; Retirement of a partner; Death of a partner; Amalgamation of partnership firms; Dissolution of a partnership firm -Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.

### Suggested Readings

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
2. Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
4. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy : Kitab Mahal, Allahabad.
5. Mishra A.K.: Financial Accounts, Sahitya Bhawan Publishers and Distributers.
6. Singh, S.P. Financial Accounting.
7. वित्तीय लेखांकन : डा. सिंह एवं सक्सेना ।
8. वित्तीय लेखांकन : डा. करीम खनूजा ।
9. Financial Accounting : S.K. Paul
10. Financial Accounting : Vikas Publishing, Delhi.
11. Financial Accounting : Dr. Arjun das, Dr.. Shakti Dev Mishra, Navyug Publi. Agra.

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## GROUP-B: PAPER-IV PRINCIPLES OF MANAGEMENT

### OBJECTIVE

The basic purpose of this paper is to familiarise the student about the basic principles of Management & its implications.

### COURSE INPUTS

- UNIT I Introduction : Concept, Nature, Functions and Significance of Management. Levels of Management, Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts, Conceptual Framework of Planning, Decision-making and Management by Objectives.
- UNIT II Organising : Concept, Process and Significance of Organisation. Types of Organisation Structure. Delegation of Authority. Centralisation and Decentralisation of Authority. Span of Management. Role of Positive Thinking in Organisations.
- UNIT III Staffing : Concept, Scope and Process of Staffing. Recruitment-Meaning and Sources. Selection - Process of Selection. Types of Interviews and Essentials of Successful Interview. Training - Concept, Significance and Methods.
- UNIT IV Directing and Coordination : Meaning, Elements and Significance of Directing. Principles of Directing. Leadership : Concept, Significance and Types of Leaders. Style of Leadership. Coordination - Concept and Techniques. Communication - Concept, Process and Barriers to Communication.
- UNIT V Motivation and Control : Concept and Significance of Motivation. Types of Incentives. Theories of Motivation - Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Controlling-Concept, Process and Techniques of Controlling. Significance of Self-Control. A Conceptual Framework of Morale.

### Suggested Readings

1. Drucker Peter F : Management Challenges for the 21st Century Oxford.
2. Wehrich and Koontz : Essential of Management; Tata Mcgraw hill, New Delhi.
3. Organizational Behaviour; Fred Luthans; Megraw hill, New York.
4. Modern Management : Mcgraw Hill, New York.
5. व्यावसायिक प्रबंध के सिद्धान्त : डा. आर. सी. गुप्ता।
6. व्यवसाय प्रबंध एवं संगठन : प्रो. आर. सी. अग्रवाल।
7. Business Management and Organisation : Dr. Mishra & Gupta
8. Business Management and Organisation : Dr. Sanjay Gupta

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## GROUP-C: PAPER-V BUSINESS STATISTICS

### OBJECTIVE

The purpose of this paper is to inculcate and analytical ability among the students.

### COURSE INPUTS

- UNIT I INTRODUCTORY: Meaning, Scope, Importance and Limitations of Statistics.
- UNIT II STATISTICALLY INVESTIGATION: Planning of statistical investigation, census and sampling methods Collection of Primary and Secondary data, Statistical errors and approximation, classification and Tabulation of data, Frequency distribution.
- UNIT III DIAGRAMMATIC AND GRAPHIC PRESENTATION: One Dimensional. Two dimensional Diagrams Histogram, Histogram, Frequency polygon. Frequency curve and give curves. Graphs on Natural and semi- Logarithmic scales Graphic location of mode Median and quartiles.
- UNIT IV STATISTICAL AVERAGE: Arithmetic, geometric and Harmonic means, Mode Median, Qualities and percentiles, Simple and weighted averages. Uses and Limitations of different averages.
- UNIT V DISPERSION AND SKEWNESS: Range Quartile deviation mean, Deviation and their coefficients, Standards deviation coefficient of variation, Skewness and its coefficients.
- UNIT VI CORRELATION: Karl Pearson's coefficient of correlation, Probable Error and interpretation of coefficient of correlation Rank Difference Method and Concurrent Deviation method.
- UNIT VII ANALYSIS OF TIME SERIES: Component of time Series, calculation of Secular Trend-Moving Average method and method of Least squares.
- UNIT VIII INDEX NUMBERS: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting fisher's ideal index number and tests of Reversibility.
- UNIT IX INDIAN STATISTICS: Census Price, Agriculture and industrial statistics.

### Suggested Readings

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Singh, सांख्यिकी के सिद्धान्त।
3. K.N. Nagar, सांख्यिकी के सिद्धान्त।
4. R.P. Hooda, Statistics for business and Economics.
5. S.P. Gupta, Business of Statistics; S. Chand & Co., Delhi.
6. Lewin and Rubin, Statistics for Management.
7. Tandan, Ravi, Mishra S.D. : Business Statistics.
8. Principles of Statistics : Shukla & Sahai
9. व्यावसायिक सांख्यिकी : बी. के. सिंह, विजडम बुक्स, वाराणसी।

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## GROUP-C: PAPER-VI PUBLIC FINANCE

### OBJECTIVE

The Objective of this course is to provide basic knowledge about various intricacies for public finance.

### COURSE INPUTS

- UNIT I Meaning & Scope of Public Finance Public Finance and Private Finance; Principle of Maximum Social Advantage; Public Budget, Deficit Financing.
- UNIT II Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.
- UNIT III Public Revenue : Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects of tax on production & distribution, Taxable capacity.
- UNIT IV Public Debts : Role and classification of Public debts and methods of their redemption.
- UNIT V Indian Public Finance : Financial Federalism under constituion, Financial Adjustments in India, Finance Commission, review of Indian Tax System. Budgetary Procedure and Financial Control in India.

### Suggested Readings

1. Pigou A.C. : A study of public finance.
2. Bhargava, R.N. : Theory and practice of public finance.
3. Saxena and Mathur : Public Economics.
4. Plaion : Public Finance.
5. लोक वित्त : डा. सिन्हा।
6. लोक वित्त : डा. जे. सी. वार्ष्णय।
7. राजस्व : डा. के. एल. गुप्ता।
8. Public Finance : H.L. Bhatia, Vikas Publishing, New Delhi.

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