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 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
4. Tulsian P.C.; Practical Costing; Vikas, New Delhi.
7. लागत लेखांकन : डा. एम.एल. अग्रवाल |
8. लागत लेखांकन : बी.के. भेंडता |
9. लागत लेखांकन : बी. पी. खण्डेलवाल
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 Priviledges of a Private Company.

UNIT II Promotion on and incorporation of Companies.


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 & cluties.

UNIT VII Compan 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

7. भारतीय कम्पनी अधिनियम : ए. ओ. पी. गुप्त ।
8. कम्पनी अधिनियम : ए. एस. एम. शुक्ल।
10. भारतीय कम्पनी अधिनियम : प्रो. अग्रवाल एवं कोठारी।
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 VII  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 VIII  Royalties Accounts.

UNIT IX  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.
7. वित्तीय लेखांकनः डा. सिंह एवं संक्सेना।
8. वित्तीय लेखांकनः डा. कर्मेंट खानूज़ा।
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


Suggested Readings
2. Welch and Koontz : Essential of Management; Tata Mcgraw hill, New Delhi.
3. Organizational Behaviour; Fred Luthans; Mcgraw hill, New York.
5. व्यावसायिक प्रबंध के सिद्धांत : 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
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 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, Historigram, 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 SKEW NESS: Range Quartile deviation mean, Deviation and their coefficients, Standards deviation coefficient of variation, Skew ness and its coefficients.

UNIT VI  CORRELATION: Kari person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation Rank Difference Method and Concurrent Deviation method.


UNIT VIII  INDEX NUMBERS: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting fishers ideal index number and tests of Reversibility.

UNIT IX  INDIAN STATISTIC: Census Price, Agriculture and industrial statistics.

Suggested Readings

2. S.P. Singh, सांख्यिकी के सिद्धांत।
3. K.N. Nagar, सांख्यिकी के सिद्धांत।
9. व्यावसायिक सांख्यिकी : श्री. के. सिंह, विजयकर युक्त, वाराणसी।
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 IV  Public Debts : Role and classification of Public debts and methods of their redemption.


Suggested Readings

5. लोक वित्त : डा. सिन्हा।
6. लोक वित्त : डा. जे. सी. वार्ष्य।
7. राजस्व : डा. के. एल. गुप्ता।