

1st Semester  
PAPER - II Code - 5001  
FINANCIAL ACCOUNTING

Max. Marks 80

Min. Pass Marks 28

Unit - I Concept of Double Entry System

Preparation of journal, subdivision of Journal, preparation of Ledger, Preparation of Trial Balance Sheet, Capital & Revenue, Accounting standard : Meaning, definition ASI to AS 10.

Unit - II Final Accounts with Adjustment

Trading Profit & Loss a/c, Balance sheet, adjustment

Unit - III Concept of depreciation

Accounting for depreciation (As per, accounting standard 6) Fixed Installment Method Diminishing Balance method, Annuity Method, depreciation Fund method, Provisions and Reserves.

Unit - IV Branch & Department Accounts

Branch Accounts: Data System Invoice price system Stock and debtors' system, departments accounts. Higher purchase system.

Unit - V Partnership

Basic concept of partnership. Dissolution of Partnership firm (including insolvency of Partners)

**SUGGESTED READINGS :**

- Anthony, R.N. and Reece, J.S.: Accounting Principles: Richard Irwin Inc.
- Gupta, R.L. and Radhaswamy, M: Financial Accounting; S. chand and Sons, New Delhi.
- Monga J.R. Ahuja Girish, and Sehgal Ashok : Financial Accounting : Mayur Paper Book, Noida.
- Shikla. M.C. Grewal T.S. and Gupta, S.C. Advanced Accounts; S.Chand & Co. New Delhi.
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India New Delhi.
- Agrawala A.N. Agrawala K.N. Higher Sciences of Accountancy : Kitab Mahal, Allahabad.
- उच्चतर लेखांकन : राणा एवं अन्य , म.प्र. हिंदी ग्रंथ अकादमी
- उच्चतर लेखांकन : वसु एवं दास
- उच्चतर लेखांकन : हनीफ एवं मुखर्जी
- वित्तीय लेखांकन : अग्रवाल एवं मंगल
- वित्तीय लेखांकन : एम0 एम0 शुक्ल साहित्य भवन आगरा

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1st Semester  
PAPER-III Code - 5002  
BUSINESS COMMUNICATION

Max.Marks -80

Min. Pass Marks : 28

UNIT-I

Introducing Business Communication: Definitions, concept and Significance, Basic forms of communication; Theories of communication; Audience analysis. Principles of effective communication. Self-Development and Communication: Development of positive personal attitudes. SWOT analysis; Vot's model of interdependence; whole communication.

UNIT-II

Corporate Communication: Formal and informal communication networks: Grapevine: Miscommunication (Barriers); Improving communication. Practices in business communication: Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

UNIT-III

Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters: Persuasive letters; Sales letters; Collection letters; Office memorandum.

UNIT-IV

Report Writing: Introduction to a proposal, short report and formal report, report preparation. Oral Presentation: Principles of oral presentation. factors affecting presentation, sales presentation, training presentation, conducting surveys. speeches to motivate, effective presentation skills.

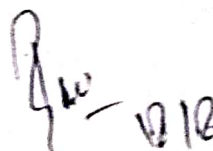
UNIT-V

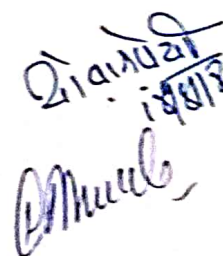
Non-Verbal Aspects of Communicating. Body language: Kinesics, Proxemics, Para language. Effective listening: Principles of effective listening; Factors affecting listening exercises; Oral, written & video session. interviewing skills appearing in interviews, conducting interview, writing resume and letter of application. Modern Forms of Communicating: Fax; E-mail; Video conferencing; etc. International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations: Inter-Cultural factors in interactions: Adapting to global business.

SUGGESTED READINGS:

- 1- Bovee and Thill : Business Communication today (Tata McGraw Hill N.Delhi)
- 2- Kaul : Business Communication : Prentice Hall , N. Delhi
- 3- Patri VR : Essentials of Communicatio : Greenspan Publications N. Delhi
- 4- व्यावसायिक संप्रेषण : डॉ. विनोद मिश्र डॉ. नरेन्द्र हुक्ल , साहित्य मदन पब्लिकेशन









1st Semester  
PAPER IV Code - 5003  
BUSINESS ENVIRONMENT

Max.Marks -80

Min. Pass Marks : 28

UNIT-I

Indian Business Environment: Concept, components and importance Economic Trends (overview): Income: Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT-II

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; parallel economy; Industrial sickness.

UNIT-III

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial Licensing. Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; Collaborations in the light of recent changes.

UNIT-IV

Review of Previous Plans, the current five-Year Plan, major Policy. Resources Allocation.

UNIT-V

International Environment: international trading environment-(overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO World Bank, IMF; FM, Counter trade.

SUGGESTED READINGS:

1. Khan Farooq A Business and Society: S. Chand Delhi.
2. Dutta R and Sundaram K.P.M.; Indian Economy: S. Chand, Delhi,
3. Mishra S.K. and Puri V.K.: Indian Economy: Himalaya Publishing House, New Delhi.
4. Economics in Government of Business- H.L. Ahuja, S. Chand Publication Delhi.
5. Dutt Ruddar: Economic Reforms in India -A Critique: S. Chand, New Delhi. subsidiary only\_ Final Accounts of Banking Companies.
6. व्यावसायिक पर्यावरण : वी० सी० सिंहा , साहित्य भवन पब्लिकेशन आगरा













K. GOVT. ARTS & SCIENCE (AUTONOMOUS) COLLEGE , RAIGARH (C.G.)

2nd Semester  
PAPER-II Code - 5004  
BUSINESS MATHEMATICS

Max.Marks : 80

Min. Pass Marks : 28

UNIT-I

Calculus (Problems and theorems involving trigonometrical ratios are not to be done).  
DIFFERENTIATION .Partial derivatives up to second order homogeneous function,  
Euler's theorem, max<sup>ima</sup> and minima

UNIT-II

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrix transposed  
Matrices, adjoint matrices, inverse matrices. Determinants : meaning and definition, Laplace's  
exposition method, Sarus's rule f<sup>er</sup> expansion, properties of determinants.

UNIT-III

Linear Programming-Formulation of LPP: Graphical method of solution Ratio and  
Proportionate

UNIT-IV

Simple Interest and Compound interest , Annuities: meaning and definition of annuities. Types  
of annuities; Present-value-and amount of an annuity and calculation of annuities.

UNIT- V

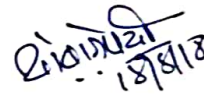
Theory of Logarithms, commission, profit and loss.

References

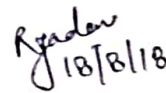
- 1- Business mathematics - T. Gupta & O.P. Chug
- 2- व्यावसायिक गणित : एम० एम० शुक्ल , साहित्य भवन आगरा



  
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K. GOVT. ARTS & SCIENCE (AUTONOMOUS) COLLEGE, RAIGARH (C.G.)

2nd Semester  
PAPER -III Code - 5005  
BUSINESS REGULATORY FRAMEWORK

Max.Marks : 80

Min. Pass Marks : 28

UNIT-I

Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object;

UNIT-II

Performance of contract discharge of contract, remedies for breach of contract

UNIT-III

Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT-IV


Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price, Conditions, and warranties; Transfer of property in goods; performance of the contract of sales; Unpaid seller and his rights, sale by auction;

UNIT-V

Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note, Bill of exchange & Cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge if negotiable instrument.

SUGGESTED READINGS :

1. Desal Ts. Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khergamwala J.S. : The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd. Mumbai.
3. Singh Avtar : The Principles of Mercantile Law; Eastern Book Company. Lucknow.
4. Kuchal M.C. Business Law; Vikas Publishing House, New Delhi.
5. Kapoor N.D. Business Laws, Sultan Chand & Sons, New Delhi.
6. Chandha P.R. : Business Law; Galgotia, New Delhi.
7. व्यावसायिक नियामक रूप रेखा - आर.सी. अग्रवाल साहित्य भवन प्रकाशन आगरा
8. व्यावसायिक नियामक रूपरेखा - आर. एल. नवलख रमेश बुक डिपो

  
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K. GOVT. ARTS & SCIENCE (AUTONOMOUS) COLLEGE, RAIGARH (C.G.)

2nd Semester

PAPER-IV Code - 5006

BUSINESS ECONOMICS

Max.Marks : 80

Min. Pass Marks : 28

UNIT-I

Introduction: Basic problems of an economy; Working of price mechanism. Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT-II

Production Function: Law of variable proportions; Iso-quants; Expansion path; Return to scale; Internal and external economies and diseconomies.

UNIT-III

Theory of Costs: Short-run and long-run cost curves - traditional and modern approaches Market Structures I Market Structures and business decisions; Objectives of a business firm. a. Perfect Competition.: Profit maximization and equilibrium of firm and industry Short-run and long run supply curves; Price and output determination. Practical applications.

UNIT-IV

Market Structures

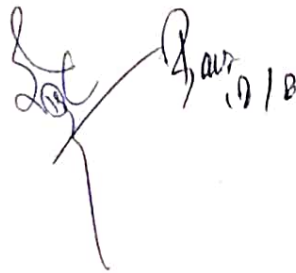
- Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.
- Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with; perfect competition; Excess capacity under monopolistic competition.

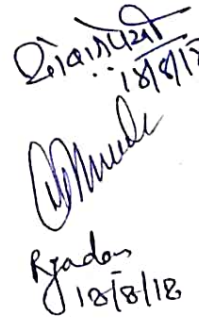
UNIT-V

Factor pricing- rent concept, Ricardian and modern theories of Rent quasi rent. Interests-concept and theories of interest; Profit-nature, concepts and theories of profit-nature, concepts and theories of profit.

SUGGESTED READINGS:

- व्यावसायिक अर्थशास्त्र : वी० सी० सिंहा , साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर्स , आगरा
- व्यावसायिक अर्थशास्त्र : अग्रवाल एवं अग्रवाल , रमेश बुक डिपो जयपुर
- व्यावसायिक अर्थशास्त्र : जे० सी० पंत , साहित्य भवन आगरा
- Ahuja H.I.: Business Economics; S. Chand & Co. New Delhi

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KIRODIMAL GOVT. ARTS & SCIENCE COLLEGE, RAIGARH (C.G.)

3rd Semester  
PAPER -II Code - 5007  
CORPORATE ACCOUNTING

Max. Marks 80

Min. Pass Marks 28

*COURSE INPUTS-*

UNIT-I

Issue, Forfeiture and Re issue of Shares, Redemption of Preference Shares, Issue and redemption of Debentures.

UNIT-II

Final Accounts Excluding computation of Managerial Remuneration. Disposal of Profit , Liquidation of Company.

UNIT-III

Valuation of Goodwill , Valuation of Shares.

UNIT-IV

Accounting of Amalgamation of Companies as per Indian Accounting Standard 14, Accounting for Internal Reconstruction – Excluding intercompany holding and reconstruction schemes.

UNIT-V

Consolidated Balance Sheet of Holding Companies with one subsidiary only. Final Accounts of Banking Companies.

**SUGGESTED READINGS :**

- Advanced Accounts – MC Shukla, TS Grewal and SC Gupta (S.Chand & Co. New Delhi)
- वित्तीय लेखांकन : डॉ० एस० एम० शुक्ल, डॉ० के० एल० गुप्ता (साहित्य भवन पब्लिकेशन्स ,आगरा)
- निगमीय लेखांकन : डॉ० करीम-खनूजा-मेहता-साहा.(सजय साहित्य भवन, आगरा)
- निगमीय लेखांकन : अग्रवाल एवं मंगल (इंदौर)

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KIRODIMAL GOVT. ARTS & SCIENCE COLLEGE, RAIGARH (C.G.)

3rd Semester  
PAPER-III Code - 5008  
BUSINESS STATISTICS

Max.Marks -80

Min. Pass Marks : 28

*COURSE INPUTS-*

UNIT-I

Introduction, Statistics as a subject, descriptive statistics – compared to inferential statistics, types of data, analysis of univariate data, construction of frequency distribution, concept of central tendency.

UNIT-II

Dispersion and their measures, Skewness and measures.

UNIT-III

Analysis of bivariate data, linear regression two variables and correlation.

UNIT-IV

Index Number – Meaning, Types and Uses . Methods of constructing price and quantity index (Simple and Aggregate), Test of adequacy, Chain base index numbers, Base shifting, Splicing and deflating , Problems in constructing index numbers. Consumer price index . Analysis of time series, Cause of variation in time series data, Components of a time series, Decomposition- additive and multiplicative models, Determination of trend- moving averages method of least squares (including linear, second degree, parabolic and exponential trend) computation of seasonal indicators by simple averages, ratio – to – moving average and link relative methods.

UNIT-V

Forecasting and methods, Forecasting – concept, types and importance. General approach to forecasting. Methods of forecasting. Demand. Industry Vs. Company. Sales forecast. factors affecting company sales. Theory of Probability. as a concept. the three approaches to defining probability. addition and multiplication laws of probability. conditional probability. Bayes' theorem. expectation and variance of a random variable.

SUGGESTED READINGS:

- 1- Fundamental of Statistic : DN Elehence
- 2- Business Statistics : SM Shukla and Sahay
- 3- Business Statistics : BN Gupta
- 4- व्यावसायिक सांख्यिकी : वी० एन० गुप्ता , साहित्य भवन , आगरा
- 5- व्यावसायिक सांख्यिकी : शुक्ला एवं सहाय , साहित्य भवन पब्लिकेशन्स , आगरा

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3rd Semester  
PAPER IV Code - 5009  
PRINCIPLES OF MANAGEMENT

Max.Marks -80

Min. Pass Marks : 28

*COURSE INPUTS-*

UNIT-I

Management : Introduction, concepts, nature, process and significance. Management role (Mintzberg) , An overview of functional areas of management , Development management thought, Classical and new classical system. Concepts approaches.

UNIT-II

Planning : Concept, Process and Types. Decision Making – concept and bounded rationally. Management by Objectives, Corporate planning's , Enviourment analysis and diagnosis, stratory formulation.

UNIT-III

Organizing – concept, nature, process and significance, Authority and resident relationship, Centralization and decentralization, Departmentation, Organization structure forms and contingency factors.

UNIT-IV

Motivating and leading people at work : Motivation – concept, theories Herzberg, McGreror and Ouchi, Financial and non financial incentives.

Leadership – concept and leadership styles, leadership theories (Tannenb Schmidt): Likert's System Management.

Communication – nature, process, networks and barriers. Effective Communication.

UNIT-V

Managerial Control – Concepts and process, Effective control system, Technical control – traditional and modern. Management of change, - concept, nature, process of planned Resistance to change emerging horizons of management in an environment.

SUGGESTED READINGS:

1. Drucker Peter F : Managemtnchallenges for the 21<sup>st</sup> century , Butterworth Heinemann, Oxford.
2. Weihrich and Koontz : Essentials of Managements : Tata McGraw Hill , New Delhi
3. Louis Aallen : Management and Organisation: Tata McGraw Hill , Tokyo.
4. व्यावसायिक प्रबंध के सिद्धांत : डॉ० प्रवीण अग्रवाल डॉ० अवनीश मिश्रा, साहित्य भवन पब्लिकेशन आगरा
5. व्यावसायिक प्रबंध के सिद्धांत : डॉ० आर० सी० अग्रवाल

KIRODIMAL GOVT. ARTS & SCIENCE COLLEGE , RAIGARH (C.G.)

4th Semester  
PAPER- II Code- 5010  
COST ACCOUNTING

Max.Marks : 80

Min. Pass Marks : 28

*COURSE INPUTS-*

UNIT-I

Cost Accounting : Introduction , nature and scope . Cost concepts and classification, Methods and techniques, Installation of costing system , concept of the cost audit according for material , material control : concepts and techniques , pricing of material issues , treatment of material losses.

UNIT-II

Accounting for Labor : Labor cost control procedure, Labor turnover, Idle time and overtime, Methods of wage payment – time and piece rates, Incentive schemes. Accounting for Overheads : classification and departmentalization , absorption of overheads, determination of overheads rates, under and over absorption its treatment.

UNIT-III

Cost ascertainment . Unit Costing . Job, Batch and Contract Costing .

UNIT-IV

Operating Costing . Process costing – excluding inter – process profits, joint and by- products.

UNIT- V

Cost Records . Integral and non – integral system . Reconciliation of Cost and Financial Accounts.  
Break Even Point.

References

- 1- Arora MN : Cost Accounting – Principles and Practice : Vikas New Delhi
- 2- Jain SP and Narang KL : Cost Accounting : Kalyani New Delhi
- 3- Tulsian PC : Practical Costing : Vikas New Delhi
4. लागत लेखांकन : पी० के० मेहता , साहित्य भवन पब्लिशर्स एण्ड डिस्ट्री. आगरा
5. लागत लेखांकन : एम० एल० अग्रवाल , साहित्य भवन पब्लिकेशन्स, आगरा

Dr. Divyanshu  
Rajadwani

KIRODIMAL GOVT. ARTS & SCIENCE COLLEGE , RAIGARH (C.G.)

4th Semester  
PAPER -III Code - 5011  
COMPANY LAW

Max.Marks : 80

Min. Pass Marks : 28

*COURSE INPUTS-*

(The companies act, excluding provisions relating to accounts and audit sections, agent and secretaries and treasurers section 324-388 E, arbitration, compare arrangement and reconstructions section – 389-396)

UNIT-I

Corporate Personalities, Kinds of companies, nature and scope, promotion on and incorporation of companies.

UNIT-II

Memorandum of Association , Articles of Association , Prospectus, Shares , Share capital transfer and transmission.

UNIT-III

Capital Management – borrowing powers. Mortgages and charges, Debentures. Directors – Managing Director, Whole time director – appointment, remuneration and duties.

UNIT-IV

Company Meeting – Kinds, Notice, Quorum , Voting, Proxy, Resolution, Minutes.

UNIT-V

Majority powers and minority rights, Prevention of oppression and mismanagement. Winding up – Kinds and conduct.

SUGGESTED READINGS :

- 1- Grower LCB : Principal 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- Kapoor N.D. Company Law, Sultan Chand & Sons, New Delhi.
- 5- कंपनी अधिनियम – आर. एल. नवलखा एव माथुर , रमेश बुक डिपो
6. कंपनी अधिनियम – डॉ० आर. सी० अग्रवाल , साहित्य भवन पब्लिकेशन्स

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KIRODIMAL GOVT. ARTS & SCIENCE COLLEGE, RAIGARH (C.G.)

4th Semester

PAPER-IV Code - 5012 - A

FUNDAMENTALS OF ENTREPRENEURSHIP

Max.Marks : 80

Min. Pass Marks : 28

COURSE INPUTS-

UNIT-I

Introduction ; the entrepreneur ; definition ; emergence of entrepreneurial class; Theories of entrepreneur ; Role of Socio-Economic Environment; Characteristics.

UNIT-II

Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds Venture capital sources and documentation required.

UNIT-III

Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho – Theories, Social responsibility.

UNIT-IV

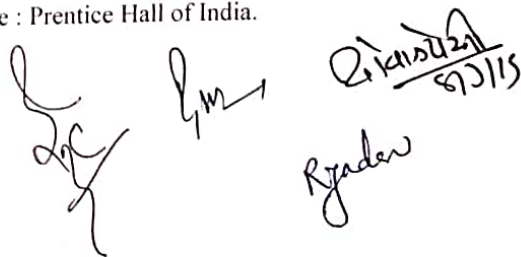
Entrepreneurial Development Programs (EDP) : EDP, their role, relevance and achievements; Role of Government in Organizing EDPs ; Critical evaluation.

UNIT-V

Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, Generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings and augmenting and meeting local demand.

SUGGESTED READINGS:

- 1- Srivastave SB : A Practical Guide to industrial Entrepreneurs : Sultan chand & Sons, New Delhi
- 2- Prasanna Chandra : Project Preparation , Appraisal, Implementation : Tata McGrow Hill, New Delhi.
- 3- Pandey IM : Venture Capital – The Indian Experience : Prentice Hall of India.

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CHOICE BASED CREDIT SYSTEM (CBCS)

BUSINESS ORGANIZATION code-5012-B

Max. Marks: 80

Min. Pass Marks: 28

COURSE INPUTS-

UNIT-I

Business system and its structure as part of economic system.

Business- Concept, objectives and functions, Social responsibility of business.

Promotion of a new business.

Location – theories of location (an overview) Government policy on industrial location.

UNIT-II

Forms of private ownership and organization : Sole proprietorship, Partnership, Company, Cooperative form of business organization. Choice of a suitable form of organization..

Combinations – Forms, Types, Merits and demerits.

Nature of production planning, Plant Layout.

UNIT-III

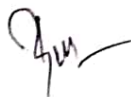
The Marketing Concept : The concept of Marketing Mix. Pricing – objectives and policies, Advertising – objectives, functions and need.

UNIT-IV

Finance Function – objective and scope. Over and Under Capitalization. Estimation of long term and working capital : needs, sources and their evaluation.

UNIT-V

Organizational Behavior – Concept and significance. Relationship between management and organizational behavior: Emergence and ethical perspective, Attitudes: Perception, Learning, Personality. Transactional analysis



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KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

5th Semester

PAPER -II Code - 5013

INCOME TAX

Max. Marks 80

Min. Pass Marks 28

**Objective :** It enables the students to know the basics of Income Tax Act and its implications.

*COURSE INPUTS-*

**Unit - I** Basic concepts : Income, Agricultural Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person. Basis of charge: scope of total income, Residence and tax liability, Income which does not form part of total income.

**Unit - II** Heads of Income : Income from Salary, Income from House Property.

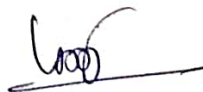
**Unit - III** Profit and gains of Business or Profession including provisions relating to specific business. Capital Gains. Income from Other Sources.

**Unit - IV** Computation of Tax Liability. Set-off and carry forward of losses. Deductions from gross total income, Aggregation of Income, Computation of Total Income and Tax liability of an individual and HUF.

**Unit - V** Tax Management : Tax deduction at source, Advance payment of Tax, Assessment procedures, Tax planning for individuals , Tax evasion, Tax avoidance and Tax planning. Tax Administration: Authorities, Appeals , Penalties. Preparation of return of income -Manually and on line.

**SUGGESTED READINGS :**

- Income Tax Law and Accounts : HC Mehrotra (Sahitya Bhawan, Agra)
- Income Tax Law and Practice : Bhagwati Prasad (Wily Publications, New Delhi)
- आयकर विधान एवं लेखे : डॉ० श्रीपाल सकलेचा
- Students guide to Income Tax : VK Singhania (Taxmann, Delhi)
- Systematic approach to Income Tax : Girish Ahuja and Ravi Gupta (Sahitya Bhawan, N.Delhi)
- Income Tax & Law (Hindi and English) : RK Jain (Sahitya Bhawan Publications, Agra)





KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

5th Semester

PAPER -III code- 5014

AUDITING

Max. Marks 80

Min. Pass Marks 28

**Objective :** This course aims at imparting knowledge about the principles and methods of Auditing and its applications.

*COURSE INPUTS-*

**Unit - I** Introduction : Meaning and Objectives of Auditing. Types of Audit: Internal Audit. Audit Process, Audit Programme , Audit Note Books: Working papers and evidence.

**Unit - II** Internal Check System: Internal Control. Audit Procedure, Vouching, Verification of Assets and Liabilities.

**Unit - III** Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Divisible profit and dividend. Auditors Report – Standard report and qualified report. Special Audit of Banking Companies. Audit of Educational Institutions. Audit of Insurance Companies.

**Unit - IV** Audit of Non- Profit Companies. Investigation :  
a. Where fraud is suspected and  
b. When a running a business is proposed.  
c. Verifications and Valuation of Assets.

**Unit - V** Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit .

**SUGGESTED READINGS:**

- 1- Auditing Principles and Problems : T.R. Sharma (Sahitya Bhawan Publications, Agra)
- 2- Auditing : S.M.Shukla (Sahitya Bhawan Publications, Agra) (Hindi)
- 3- Principles of Auditing : B.N. Tandon (S. Chand & Co. , New Delhi)
- 4- Principles and Practice of Auditing : Dinkar Pagare (Sultan Chand & Co. , New Delhi)



KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

5th Semester

PAPER -IV Code - 5015A

FINANCIAL MANAGEMENT

Max. Marks 80

Min. Pass Marks 28

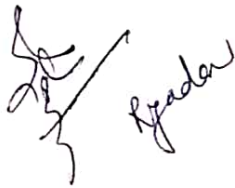
**Objective :** The objective Of this course is to help students understand the Conceptual fame work of Financial Management.

**COURSE INPUTS-**

- Unit - I** Financial Management : Financial goals; Profit v/s wealth maximization; Financial functions -investment, Financing, and dividend decisions; Financial planning.
- Unit -II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return ,Profitability Index, NPV and IRR comparison.
- Unit -III** Cost of Capital : Significance of cost of capital; Calculating cost of debt , Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage.
- Unit -IV** Capital Structure : Theories and determinates. Dividend Policies : issues in dividend policies, forms of dividends and stability in dividends, determinates.
- Unit -V** Management of Working Capital : Nature and significance of working capital, factors determining of working capital requirements, Management of Working Capital : cash receivables and inventories.

**Suggested Reading :**

1. Van Home J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K: Financial Management, Text and Problems. Tata McGrow Hill, New Delhi.
3. Prasanna Chandra L : Financial Management : Theory and practice. Tata McGrow Hill, New Delhi.
4. Pandey I.M. : Financial Management, Vikas Publishing House. New Delhi.
5. Brigham E.F. Gapenski L.C.and Ehrhardt M.C. : Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capilal Management, Anmol Pub. Delhi.
7. वित्तीय प्रबंध : एस. सी. जैन
8. वित्तीय प्रबंध : अग्रवाल एवं अग्रवाल, रमेश बुक डिपो, जयपुर
9. वित्तीय प्रबंध : एस. डी. सी. शर्मा , मेरठ



KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

CHOICE BASED CREDIT SYSTEM (CBCS)

INDUSTRIAL ORGANIZATION Code-5015B

Max. Marks: 80

Min. Pass Marks: 28

COURSE INPUTS-

UNIT-I Industrial Organization : Meaning, Importance and Scope, Stage of Industrial Development and evolution of factory system. Forms of Organization. Size of Industrial Unit.

UNIT-II Industrial Location : Meaning, Importance and various theories of Industrial Location. Industrial Layout, Industrial Coordination, Industrial control, Industrial Combination.

UNIT-III Factory Act 1948, Workmen's compensation Act, Scientific Management, Industrial Development and relating Act 1951.

UNIT-IV Rationalization : Rationalization of Indian Industries, Automation and Renovation. Methods of Wages Payment.

UNIT-V Worker's Participation in Management , Industrial Productivity , Industrial Finance, Industrial Policy 1991.

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KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

6th Semester

PAPER-II Code - 5016

INDIRECT TAXES WITH GST

Max. Marks : 80

Min. Pass Marks : 28

**Objective :** This course aims at imparting basic knowledge about GST and apply the provisions of GST law to various situations.

COURSE INPUTS-

Unit - I Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalized exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

Unit - II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.

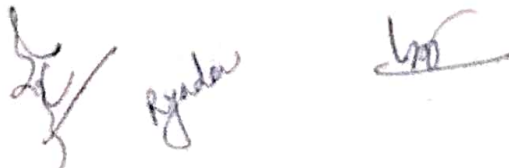
Unit - III INTRODUCTION TO GOODS AND SERVICES TAX (GST) - Objectives and basic scheme of GST, Meaning - Salient features of GST - Subsuming of taxes - Benefits of implementing GST, Structure of GST (Dual Model) - Central GST - State / Union Territory GST - Integrated GST, GST Council: Structures Power and Functions. Provisions for amendments.

Unit - IV Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. EWay - Billing

Unit - V ASSESSMENT AND RETURNS - Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

**Suggested Readings :**

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax - Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax - CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication
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KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

6th Semester

PAPER -III Code - 5017

MANAGEMENT ACCOUNTING

Max.Marks : 80

Min. Pass Marks : 28

**Objective :** This course provides the students an understanding of the application of accounting techniques for management.

COURSE INPUTS-

Unit - I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ; Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

Unit - II Funds Flow Statement (As per AS-3), Cash Flow Statement.

Unit - III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.

Unit - IV Budgeting for profit Planning and control : Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets: Flexible and Cash Budget.

Unit - V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material and Labour Variances.

SUGGESTED READINGS :

1. Jain SP and Narang KL : Cost Accounting: Kalyani, New Delhi.
2. Anthony, Rogert and Reece At al.Principles of Management Accounting: Richard Irwin Inc.
3. Khan MY and Jain PK : Management Accounting : Tata McGraw Hill, New Delhi.
4. Agrawal JK and RK : Management Accounting (Hindi & English) Ramesh Book Depot. Jaipur.
5. Gupta SP : Management Accounting (Hindi & English) : Sahitya Bhawan, Agra.
6. Agrawal MR : Management Accounting (Hindi & English) : Meenakshi Prakashan Meerut



KIRODIMAL GOVT. ARTS & SCIENCE (Autonomous) COLLEGE

6th Semester

PAPER-IV Code - 5018A

**FINANCIAL MARKET OPERATIONS**

Max.Marks : 80

Min. Pass Marks : 28

**Objective :** This course aims at acquainting the students with the working of financial markets in India.

*COURSE INPUTS-*

**Unit - I** Money Market : Indian money market's composition and structure: (a) Acceptance houses, (b) Discount houses and (c) Call money market. Recent trends in Indian money market,

**Unit - II** Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange ,Bombay stock exchange .

**Unit - III** Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts .

**Unit - IV** Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

**Unit - V** Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions and types.

**Suggested Readings :**

1. Chandler M.V. and Goldfield S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B.: Monetary Economics , S. Chand and Co. New Delhi.
3. Gupta Suraj B. : Monetary planning in India; Oxford, Delhi.
4. Bhole L.M.: Financial Markets and institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view pointi Excell Books. New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. Report of the Committee to Review the working of the Monetary system : Chakravarty committee
9. R.B.I\_ : Report of the Committee on the Financial System, Narsimham Committee.
10. वित्तीय बाजारों की कार्यप्रणाली : साहित्य भवन पब्लिकेशन्स, आगरा



CHOICE BASED CREDIT SYSTEM (CBCS)

MARKETING MANAGEMENT Code - 5018 B

Max. Marks: 80

Min. Pass Marks: 28

COURSE INPUTS-

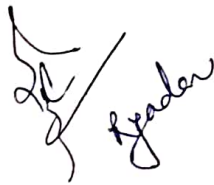
UNIT-I Marketing : Introduction, nature and scope, Importance of marketing as a business function and the economy. Marketing Concepts : traditional and modern, selling v/s marketing, marketing mix, marketing environment.

UNIT-II Consumers behavior and market segmentation : nature, scope and significance of consumer behavior, market segmentation concept and importance. Bases for market segmentations.

UNIT-III Product : concept of product, consumer and industrial goods, product planning and development, Packaging : role and functions. Brand name and Trademark. After sales service, Product life cycle concept, Price : importance of price in the marketing mix, factors affecting price of product/ service, discount and rebate.

UNIT-IV Distribution channels and physical distribution, distribution channels concept and role , type of distribution channel, factors affecting choice of distribution channel, retailer and whole seller, Physical distribution of goods transportation, warehousing , inventory control, order processing.

UNIT-V Promotion, Methods of promotion, Optimum promotion mix, advertising media – their relative , merits and limitations, characteristics of an effective advertisement, personal selling , selling as a carrier, classification of successful sales person, functions of sales man.

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