



Dr. B. R. AMBEDKAR UNIVERSITY, SRIKAKULAM

General Regulations relating to

POST GRAUDATE AND PROFESSIONAL COURSES
Syllabus under Credit Based Semester System

(with effect from 2009-2010)

1. Candidates seeking admission for the Masters/Professional Degree Courses shall be required to have passed the qualifying examination prescribed for the course of any University recognized by Dr. B.R. Ambedkar University, Srikakulam as equivalent there to
2. The course and scope shall be as defined in the Scheme of Instruction and syllabus prescribed.
3. The course consists of 2/4/6 semesters, @ two semesters/year, unless otherwise specified.
4. The candidates shall be required to take an examination at the end of each semester of the study as detailed in the Scheme of Examination. Each semester theory paper carries a maximum of 100 marks, of which 85 marks shall be for semester-end theory examination of the paper of three hours duration and 15 marks shall be for internal assessment
4. (a) Internal Assessment for 15 Marks: Two mid-term exams, one conventional (descriptive) and the second – ‘on-line’ with multiple choice questions for each theory paper shall be conducted. The average of these two mid-term exams shall be taken as marks obtained for the paper under internal assessment. If any candidate appears for only one mid-term exam, the average mark, dividing by two shall be awarded. If any candidate fails to appear for both the mid term exams of a paper, only marks obtained in the theory paper shall be taken into consideration for declaring the result. Each mid-term exam shall be conducted only once.
4. (b) Candidates shall be declared to have passed each theory paper if he/she obtains not less than E Grade ie., an aggregate of 40 % of the total marks inclusive of semester-end and internal assessment marks in each paper.
5. A candidate appearing for the whole examination shall be declared to have passed the examination if he/she obtains a Semester Grade Point (SGP) of 5.0 and a CGPA of 5.0 to be declared to have passed the Course.
6. Notwithstanding anything contained in the regulations, in the case of Project Report/Dissertation/ Practical/Field Work/Viva-voce etc., candidates shall obtain not less than D grade, i.e., 50% of marks to be declared to have passed the examination.

7. ATTENDANCE: Candidates shall put in attendance of not less than 75% of attendance, out of the total number of working periods in each semester. Only such candidates shall be allowed to appear for the semester-end examination.
7. (a) A candidate with attendance between 74.99% and 66.66% shall be allowed to appear for the semester-end examination and continue the next semester only on medical and other valid grounds, after paying the required condonation fee.
7. (b) In case of candidates who continuously absent for 10 days without prior permission on valid grounds, his/her name shall automatically be removed from the rolls.
7. (c) If a candidate represents the University at games, sports or other officially organized extra-curricular activities, it will be deemed that he/she has attended the college on the days/periods
8. Candidates who put in a minimum of 50% attendance shall also be permitted to continue for the next semester. However, such candidates have to re-study the semester course only after completion of the course period for which they are admitted. The candidate shall have to meet the course fees and other expenditure.
9. Candidates who have completed a semester course and have fulfilled the necessary attendance requirement shall be permitted to continue the next semester course irrespective of whether they have appeared or not at the semester-end examination, at their own cost.

Such candidates may be permitted to appear for the particular semester-end examination only in the following academic year; they should reregister/ reappear for the Semester examination.

The above procedure shall be followed for all the semesters

10. Candidates who appear and pass the examination in all the papers of each and every semester at first appearance only are eligible for the award of Medals/Prizes/Rank Certificates
11. BETTERMENT: Candidates declared to have passed the whole examination may reappear for the same examination to improve their SGPA, with the existing regulations without further attendance, paying examination and other fees. Such reappearance shall be permitted only within 3 consecutive years from the date of first passing the final examination. Candidates who wish to appear thereafter should take the whole examination under the regulations then in vogue.
12. The semester-end examination shall be based on the question paper set by an external paper-setter and there shall be double valuation for post-Graduate courses. The concerned Department has to submit a panel of paper-setters and examiners approved by the BOS and the Vice-chancellor nominates the paper-setters and examiners from the panel.
13. In order to be eligible to be appointed as an internal examiner for the semester-end examination, a teacher shall have to put in at least three years of service. Relaxation of service can be exempted by the Vice-Chancellor in specific cases.
14. If the disparity between the marks awarded in the semester-end examination by internal and external examiners is 25% or less, the average marks shall be taken as the mark obtained in the

paper. If the disparity happens to be more, the paper shall be referred to another examiner for third valuation. In cases of third valuation, of the marks obtained either in the first or second valuation marks, whichever is nearest to the third valuation marks are added for arriving at the average marks.

15. Candidates can seek revaluation of the scripts of the theory papers by paying the prescribed fee as per the rules and regulations in vogue.
16. The Project Report/Dissertation/ Practical/Field Work/Viva-voce etc shall have double valuation by internal and external examiners.
17. A Committee comprising of the HOD, one internal teacher by nomination on rotation and one external member, shall conduct viva-voce examination. The department has to submit the panel, and the Vice-chancellor nominates viva-voce Committee.
18. Grades and Grade Point Details (with effect from 2009-10 admitted batches)

S. No	Range of Marks	Grade	Grade Points
1.	> 85 %	O	10.0
2.	75 % – 84 %	A	9.0
3.	67 % - 74 %	B	8.0
4.	58 % - 66 %	C	7.0
5.	50 % - 57 %	D	6.0
6.	40 % - 49 %	E	5.0
7.	< 39 %	F (Fail)	0.0
8.	Incomplete: (Shall be upgraded from E to O Grade on subsequent appearance of the same semester. The corresponding Grade Points will be awarded)	I	

19. Calculation of **SGPA** (Semester Grade Point Average) & **CGPA** (Cumulative Grade Point Average):

For example, if a student gets the grades in one semester A,A,B,B,B,D in six subjects having credits 2(S1), 4(S2), 4(S3), 4(S4), 4(S5), 2(S6), respectively. The SGPA is calculated as follows:

$$\text{SGPA} = \frac{\{ 9(A) \times 2(S1) + 9(A) \times 4(S2) + 8(B) \times 4(S3) + 8(B) \times 4(S4) + 8(B) \times 4(S5) + 6(D) \times 2(S6) \}}{\{ 2(S1) + 4(S2) + 4(S3) + 4(S4) + 4(S5) + 2(S6) \}} = \frac{162}{20} = 8.10$$

- i. A student securing 'F' grade thereby securing 0.0 grade points has to appear and secure at least 'E' grade at the subsequent examination(s) in that subject.
- ii. If a student gets the grades in another semester D, A, B, C, A, E, A, in seven subjects having credits 4(S1), 2(S2), 4(S3), 2(S4), 4(S5), 4(S6), 2(S7) respectively,

$$\text{SGPA} = \frac{\{6(D) \times 4(S1) + 9(A) \times 2(S2) + 8(B) \times 4(S3) + 7(C) \times 2(S4) + 9(A) \times 4(S5) + 5(E) \times 4(S6) + 9(A) \times 2(S7)\}}{\{4(S1) + 2(S2) + 4(S3) + 2(S4) + 4(S5) + 4(S6) + 2(S7)\}} = \frac{162}{22} = 7.36$$

$$\text{CGPA} = \frac{(9 \times 2 + 9 \times 4 + 8 \times 4 + 8 \times 4 + 6 \times 2 + 6 \times 4 + 9 \times 2 + 8 \times 4 + 7 \times 2 + 9 \times 4 + 5 \times 4 + 9 \times 2)}{(20 + 22)} = \frac{324}{42} = 7.71$$

- a) A candidate has to secure a minimum of 5.0 SGPA for a pass in each semester in case of all PG and Professional Courses. Further, a candidate will be permitted to choose any paper(s) to appear for improvement in case the candidate fails to secure the minimum prescribed SGPA/CGPA to enable the candidate to pass at the end of any semester examination.
- b) There will be no indication of pass/fail in the marks statement against each individual paper.
- c) A candidate will be declared to have passed if a candidate secures 5.0 CGPA for all PG and Professional Courses.
- d) The Classification of successful candidates is based on **CGPA** as follows:
 - i) **Distinction** –CGPA 8.0 or more;
 - ii) **First Class** –CGPA 6.5 or more but less than 8.0
 - iii) **Second Class** –CGPA 5.5 or more but less than 6.5
 - iv) **Pass** –CGPA 5.0 or more but less than 5.5
- e) Improving CGPA for betterment of class will be continued as per the rules in vogue.
- f) CGPA will be calculated from II Semester onwards up to the final semester. CGPA multiplied by “10” gives aggregate percentage of marks obtained by a candidate.

ANNEXURE – I
Eligibility

<i>Course</i>	<i>Qualifying Examination for Admission</i>
Master of Commerce	B.Com (including vocational and restructured courses) and B.B.M

ANNEXURE – II

Master of Commerce (M.Com.)

SCHEME OF INSTRUCTION

First Semester:

Course No.	Title of the Paper	Compulsory	No. of Periods of instruction per Week
101	MANAGEMENT THEORY AND PRACTICE	Compulsory	5
102	INDIAN BUSINESS ENVIRONMENT	Compulsory	5
103	ADVANCED MANAGEMENT ACCOUNTING	Compulsory	5
104	BUSINESS ECONOMICS	Compulsory	5
105	BUSINESS COMMUNICATIONS	Compulsory	5
106	SOFTSKILLS – I (Business and Spoken English)	Compulsory	5

Second Semester:

Course No.	Title of the Paper	Compulsory	No. of Periods of instruction per Week
201	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	Compulsory	5
202	IT for Business	Compulsory	5
203	FINANCIAL MANAGEMENT	Compulsory	5
204	HUMAN RESOURCE MANAGEMENT	Compulsory	5
205	MARKETING MANAGEMENT	Compulsory	5
206	SOFTSKILLS – II	Compulsory	5

Third Semester:

Course No.	Title of the Paper	Compulsory/Elective	No.of Periods of Instruction per Week
301	Insurance Products & Management	Compulsory	5
302	Corporate Accounting (Accounting)	Elective	5
303	International Accounting (Accounting)	Elective	5
304	Direct Taxes (Taxation)	Elective	5
305	Indirect Taxes (Taxation)	Elective	5

Fourth Semester:

Course No.	Title of the Paper	Compulsory/Elective	No.of Periods of instruction Per Week
401	Computer Applications in Accounting (Tally)	Compulsory	5
402	Strategic Cost Management (Accounting)	Elective	5
403	Management Control Systems (Accounting)	Elective	5
404	VAT and Service Tax (Taxation)	Elective	5
405	Tax Planning and Management (Taxation)	Elective	5
406	Project Work	Compulsory	
407	Viva-voce	Compulsory	

In each semester, the student has to attend group discussions, business quiz, seminars, role plays, just a minute (JAM) etc., conducted by the Department. The course offers Accounting and Taxation as Specializations (Electives). The students shall have to do a project work in the related fields of the course in reputed Organizations/ Companies/ Laboratories etc .The candidate has to submit the project work dissertation and shall give a seminar on the work done during the project time (Under the supervision of a faculty member) and shall attend for a Viva-Voce conducted at the time of final examinations. During all the four semesters the medium of instruction and writing examination is ENGLISH only.

Annexure - III
Scheme of Examination as per Credit System

First Semester:

Course No.	Title of the Paper	Credit Points	Max. Marks.	Double Valuation (Internal + External)	Internal Assessment
101	MANAGEMENT THEORY AND PRACTICE	4	100	85	15
102	INDIAN BUSINESS ENVIRONMENT	4	100	85	15
103	ADVANCED MANAGEMENT ACCOUNTING	4	100	85	15
104	BUSINESS ECONOMICS	4	100	85	15
105	BUSINESS COMMUNICATIONS	4	100	85	15
106	SOFTSKILLS – I (Business and Spoken English)	4	100	85	15
Total		24	600	510	90

Second Semester:

Course No.	Title of the Paper	Credit Points	Max. Marks.	Double Valuation (Internal + External)	Internal Assessment
201	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	4	100	85	15
202	IT for Business	4	100	85	15
203	FINANCIAL MANAGEMENT	4	100	85	15
204	HUMAN RESOURCE MANAGEMENT	4	100	85	15
205	MARKETING MANAGEMENT	4	100	85	15
206	SOFTSKILLS – II (Personality Development & Group discussion)	4	100	85	15
Total		24	600	510	90

Third Semester:

Course No.	Title of the Paper	Credit Points	Max. Marks.	Double Valuation (Internal + External)	Internal Assessment
301	Insurance Products & Management	4	100	85	15
302	Corporate Accounting (Accounting)	4	100	85	15
303	International Accounting (Accounting)	4	100	85	15
304	Direct Taxes (Taxation)	4	100	85	15
305	Indirect Taxes (Taxation)	4	100	85	15
	Total	20	500	425	75

Fourth Semester:

Course No.	Title of the Paper	Credit Points	Max. Marks.	Double Valuation (Internal + External)	Internal Assessment
401	Computer Applications in Accounting (Tally)	4	100	85	15
402	Strategic Cost Management (Accounting)	4	100	85	15
403	Management Control Systems (Accounting)	4	100	85	15
404	WAT and Service Tax (Taxation)	4	100	85	15
405	Tax Planning and Management (Taxation)	4	100	85	15
406	Project Work	4	100	100	--
	Viva -voce	--	100	100*	--
	Total	24	700	625	75

* Single Valuation by Viva-Voce committee.

Total Marks:- First, Second, Third & Fourth Semesters put together: $600+600+500+700 = 2400$

Total Credits:- First, Second, Third & Fourth Semesters put together: $24+24+20+24 = 88$

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M.Com Syllabus Semester I

101: MANAGEMENT THEORY AND PRACTICE

Objectives: The objective of this paper is to familiarise the students with basic management concepts and the process of organisation.

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose, Scope and Significance – Evolution of Management Thought – Approaches to Management – Process of Management – External Environment Functions of Management.

Unit – II: Planning: Types of Plans – Objectives, Management by Objectives, Planning Premises Decision Making: Decision Making Process – Decision Tree Analysis – Linear Programming, Game Theory.

Unit – III: Organisation: Principles of Organization: Formal and Informal Organisation – Span of Control – Delegation of Authority – Centralisation and Decentralization – Line and Staff Conflict and Cooperation. Staffing Process The nature and Purpose of Staffing – Executive Development Programme (EDPs).

Unit – IV: Directing: Elements of Directing Communication – Importance, Process, Media, Barriers to Communication. Effective Communication. Motivation – Leadership – Concept, Styles, Theories – Managerial Grid: Lickerts Four Systems of Leadership.

Unit – V: Process of Control, Techniques of control, PERT and CPM.

Suggested Books:

1. James A. F. Stoner, R. Edward Freeman and Danirl R. Gilbirt Jr. – Management, Prentice Hall of India.
2. Heinz Weihrich and Harold Koontg, Essentials of Management – Tata McGraw Hill International.
3. Stephen Robbins and Mary Coulter, Management, Prentice Hall of India.
4. Bajaj: Management Processing and Organization, Excel Publications.
5. Tripathy and Reddy – Principles of Management – Tata McGraw Hill.
6. John F. Wilson – The Making of Modern Management, Oxford University Press.
7. Heiny Weihrich and Harold Koonty – Management, A Global Perspective – McGraw Hill International.
8. R.K. Suri, Organizational Behaviour, Wisdom Publication.
9. A. Pardhasardhy & R. Satya Raju: Management Text and Cases, Prentice Hall of India.

Semester I
102: INDIAN BUSINESS ENVIRONMENT

Objective: to familiarize the students with the business environment conditions prevailing in India and international and understand its implications to business.

Unit-I Business Environment: Components and Significance – Economic Scope – Cultural, Political, Technological and External Factors Influencing Business Environment – Dimensions of International Business Environment – Challenges.

Unit-II: Structure of Indian Economy ; Economic systems- Economic planning with special reference to last three plans, public, private joint and cooperative sectors - Industrial Policy of the Government - Policy Resolutions of 1956, 1991 Industrial Policy and Economic Policy - Subsequent policy Statements

Unit-III Indian Companies -Competitiveness, Changes and Challenges, Sustainable Development, Social Responsibilities, Ethics in Business- Competition Act 2002 - Emerging Trend in Indian Business Environment.

Unit – IV: International Trade Theories, Balance of Payments – Concepts, Disequilibrium in BOP Structural, Cyclical and Monetary Disequilibrium, Methods of Correction, Trade Barriers and Trade Strategy - Free Trade vs. Protection -World Financial Environment – Foreign Exchange Market Mechanism, Exchange Rate Determination, Euro Currency.

Unit – V: Globalisation: International Economic Integration, Country Evaluation and Selection, Foreign Market Entry Methods, International Trade Stocks – Their Objectives; WTO Origin, Objectives, Organisation Structure and Functioning – WTO and India.

Suggested Books:

1. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publishers, Delhi.
2. Suresh Bedi: Business Environment, Excel, New Delhi.
3. Francis Cherunilam: Business Environment - Text & Cases
4. M.Adhikari, Economic Environment of Business.
5. Pandey G.N., Environmental Management, Vikas Publishing House.
6. Raj Agarwal: Business Environment, Excel Publications.
7. Govt. of India, Latest Economic Survey.
8. Chari, S, N: International Business, Wiley India
9. Francis Cherunilam: International Business: Text and Cases, Prentice Hall of India.
10. E. Bhattacharya: International Business, Excel Publications.
11. Sundaram & Black: International Business Environment Text and Cases, PHI.
12. Sajahan: International Business, Mac-Milan India. New Delhi.

Semester I
103: ADVANCED MANAGEMENT ACCOUNTING

Objective: The basic purpose of this course is to develop an insight of postulates, principles and techniques of accounting and utilisation of financial and accounting information for planning, decision-making and control.

Unit – I: Management Accounting – Nature and Scope – Management Accounting Vs Financial Accounting and Cost Accounting – Role of Management Accountant in a Modern Organisation.

Unit – II: Cost Concepts for Decision Making - Cost – Volume – Profit Analysis – Behaviour of Variable Cost – Behaviour of Fixed Cost – Relationships Among Cost and Profits at Various Levels of Activity – Break-Even Point – Margin of Safety – Contribution Approach for Decision Making – Analysis of Contribution Per Unit of Critical Factor.

Unit – III: Cost Analysis for Pricing Decisions – Evaluating the cost Effects of Price – Quantity Relationships Price Elasticity of Demand and Optimal Pricing Decisions – Cost Analysis for Pricing During Recession Conditions – Flexible Cost Data for Pricing Decisions – Special Order Pricing – Impact of Special Order Pricing on Regular Sales and Overall Profits – Partial Fulfilment of Special Order Vs Outsourcing Decisions – Make or Buy Decisions.

Unit – IV: Cost Analysis for Product Decisions – Breakeven Analysis of Multi-Product Firms – Differential Costs for Product – Mix Alterations Decisions – Product Additions Decision – Adding New Products Combining Pricing Decisions with Product Addition Decision and Selecting Profitable Product-Price Strategies – Produce Deletion – Sell or Process Further Decision of Joint and By-Products.

Unit – V: Budgeting – Types of Budgets – Financial Budgets – Operating Budgets – Cash Budget – Production Budget – Flexible Budget – Concepts of Performance Budgeting and Zero Based Budgeting.

Suggested Books:

1. I.M. Pandey: Management Accounting, Vikas Publishing House.
2. N.M. Singhvi, Management Accounting: Text and Cases, Prentice Hall of India.
3. T.P. Ghosh: Fundamentals of Management Accounting, Excel Publications.
4. Ravi M. Kishore, Management Accounting, Taxman Publications.
5. Chakraborty, Hrishikesh – Management Accountancy, Oxford University Press.
6. Horngren, C.T., Introduction to Management Accounting, Prentice Hall of India.
7. Khan and Jain, Management Accounting, Tata McGraw Hill, Delhi.
8. J.C. Varshney: Financial and Management Accounting, Wisdom Publication.
9. Horngren Sundem Stratton, Management Accounting, Prentice Hall of India.
10. Pares P. Shah, Management Accounting, Wiley India, New Delhi.

Semester I
104: BUSINESS ECONOMICS

Objective: The objective of this course is to enable the students to understand economic concepts and theories and their application in management decision-making.

UNIT I: Introduction: Nature and Scope of Business Economics; Objectives of the Firm – Traditional Theory, Sales and Revenue Maximizing Theories, Managerial Theories and Behavioural Theories; Profit Maximization Vs. Wealth Maximization; Demand Forecasting – Methods for Existing and New Products, Criteria for Good Forecasting Method.

UNIT II: Production Analysis and Cost Analysis: Production Function – Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination, and Returns to Scale; Economies of Large Scale; Cobb-Douglas Production Function and C.E.S. Production Function; Cost-Output Relationships – Short and Long Run; Cost Oriented Pricing Methods – Full Cost Pricing, Marginal Cost and Differential Costing.

UNIT III: Market Analysis: Price and Output Determination Under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly.

UNIT IV: Profit Analysis: Meaning of Profit, Limiting Factors of Profit, Criteria for Standard Profit: Theories of Profit; Business Forecasting – Nature of Scope of Forecasting and Different Methods of Business Forecasting and their Advantages and Disadvantages.

UNIT V: Macro Economic Concepts: National Income, Trade Cycles, Inflation, and Monetary and Fiscal Policies.

Suggested Books:

1. Mukherjee Sampat: Business and Managerial Economics (In the Global Context), Third Edition, New Central Book Agency (P) Ltd., Kalkota, 1996.
2. Dwivedi, D.N.: Managerial Economics, Vikas Publishing House Pvt. Ltd., 2003
3. Dhingra, I.C., Essentials of Managerial Economics; Theory, Applications and Cases, Sultan Chand, New Delhi, 2003.
4. Mithani, D.M.: Managerial Economics; Theory and Applications, Himalaya Publishing House, 2003.
5. Mehta, P.L.: Managerial Economics, Text and Cases, S.Chand & Co., Delhi
6. Varshney, R.L. and Maheswari, K.L.: Managerial Economics, S.Chand & Co, Delhi
7. Dwivedi, D.N.: Macroeconomics; Theory and Policy, Tata McGraw Hill Publishing Company, 2002.
8. Gupta, G.S.: Macroeconomics; Theory and Applications, Tata McGraw Hill Publishing Company Ltd.\
9. Yogesh Maheswari, Managerial Economics, 2nd Edition, Prentice Hall of India.

Semester I
105: BUSINESS COMMUNICATIONS

Objective: The course is aimed at equipping the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

Unit – I: Importance of Communications in Business Organisations – Communication Objectives – Media of Communication: Written, Oral, Visual – Audio Visual Communication.

Unit – II: Interpersonal Communication – Interpersonal Communication – Communication Models: Exchange Theory – Johari Window – Transactional Analysis, Communication Styles.

Unit – III: Communication Barriers – Communication Gateways – Developing Listening Skills – Influence of Culture on Communication.

Unit – IV: Report Writing – Formal Reports – Informal Reports – Writing Good News and Bad News.

Unit – V: Meetings and Oral Presentations – Communication Through Visuals – Use of Electronic Media in Business Communication.

Suggested Books:

1. Jerry C. Wofford, Edwin A. Gerloff and Robert C. Cummins, Organisational Communication – The Key stone of Managerial Effectiveness.
2. McGrath, Basic Managerial Skills for All, 5th ed., Prentice Hall of India.
3. Urmila Rai & S.M. Rai, Business Communication, Himalaya Publishers, Mumbai.
4. Meenakshi Raman – Business Communication, Oxford University Press.
5. Bovee, Thill and Schatzman: Business Communication Today: Pearson Education.
6. Biswajit Das: Business Communication personality Development, Excel Publications.
7. Parag Diwan: Business Communication, Excel Publications.
8. Lesikar I Flatley, Basic Business Communication, Tata McGraw Hill.
9. Dalmar Fisher, Communication in Organizations, A Jaico Book.
10. Scot Ober, Contemporary Business Communication, Wiley India, New Delhi.

Semester I

106: SOFTSKILLS – I (Business and Spoken English)

Objective: to train students in English language to improve their oral and written business communication

Unit-I : Business Correspondence: Meaning, Scope and Significance - Formal, informal and semi-formal introductions – Describing company activities and structures – Describing job responsibilities - Understanding and writing letters - Differences between formal and informal writing – Use of formal vocabulary and functional language in business letter writing – Planning effective initial business letters and responses – email writing skills, call taking etiquette/skills.

Unit-II : Business Information: Completing forms with required details: Asking appropriate questions to gather information – Polite phrases of confirmation and communication breakdown- understanding native speaking accents and dialects; Functional language used in making verbal agreements – Effective techniques of making and accepting offers – Efficient written offer making and accepting.

Unit-III : Business Presentations: - Basic presentation techniques – Use of information in presenting product features – Explaining technical features for simplification; Giving and interpreting numerical data, common useful business abbreviations and acronyms - Oral and written conventions for expressing numerical information in English – Pronunciation issues in expressing numbers and the alphabet

Unit-IV: Business Reporting: Use of grammar in giving instructions– Effective presentation of oral instructions – effective presentation of written instructions, Presenting and describing company information: Vocabulary of describing graphical and numerical information – Expressing cause and result in English – Summarizing important information concisely.

Unit-V : Feedback and Evaluation: Giving feedback to others - Use of questions in self-assessment elicitation – Functional language of agreement/disagreement and opinion giving – Use of tone and intonation in good/bad feedback – Motivating others – Use of emphatic structures in English – Use of conditionals to discuss future possibilities – Discourse strategies for effective relationship – team building skills.

Suggested Books:

1. Mathew Mchay – The Communication Skills Book
2. Colleen Mckenna – The powerful Communication Skills
3. Jagadeesan G. Santana – Soft Skills Development, ICFAI Publication
4. Cheema DS – Personality Development-Mastering Soft Skills, Abhishek Publications, NDelhi
5. M. Peer Md. Sardhar- Hand Book on Soft-skills ... E-Book
6. Robert Bolton – People skills: How to assert yourself, Listen to Others and Resolve Conflicts.

SEMESTER – 2

201: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objective: The main objective of this course is to make the students familiar with the statistical and mathematical techniques and their applications in business decision making.

Unit – I: Functions, Linear, Quadratic, Logarithmic and Exponential Functions – Permutations and Combinations – Matrices – Solving System of Equations with Matrix Methods – Differentiation and Integration of Simple Functions and their Applications.

Unit – II: Measures of Central Tendency – Measures of Dispersion – Simple Correlation and Regression Analysis – Concept and Applications of Multiple Regressions.

Unit – III: Concept of Probability – Probability Rules – Joint and Marginal Probability – Baye's Theorem – Probability Distributions – Binomial, Poisson, Normal and Exponential Probability Distributions.

Unit – IV: Sampling and Sampling Distributions – Estimation – Point and Interval Estimates of Averages and Proportions of Small and Large Samples – Concepts of Testing Hypothesis – One Sample Test for Testing Mean and Proportion of Large and Small Samples.

Unit – V: Tests of Two Samples – Tests of Difference Between Mean and Proportions of Small and Large Samples – Chi-square Test of Independence and Goodness of Fitness – Analysis of Variance.

Suggested Books:

1. K.V. Sivayya and K. Satya Rao, Business Mathematics.
2. Misra: Quantitative Techniques for Management, Excel Publications.
3. Barry Render, Ralph M. Stair Jr. & Michael E. Hanna, Quantitative Analysis for Management, 8th ed., Prentice Hall of India.
4. Levin, Krehbiel and Berenson, Business Statistics: A first course, Pearson Education Asia.
5. Nagar, Das – Basic Statistics, Oxford University Press.
6. Shenoy, Sarma and Srivatsava, Quantitative Techniques for Management, New Age (International) Pvt. Ltd.
7. N.D. Vohra, Quantitative Techniques in Management, Tata McGraw Hill, 2001.
8. C.R. Kothari, Quantitative Techniques, Vikas Publishers.
9. Anand Sharma, Quantitative Techniques for Decision Making, Himalaya Publishers, Mumbai.
10. Zameerudding, Khanna and Bhambri, "Business Mathematics, Vikas Publishing House.

SEMESTER – 2

202: IT for Business

Objective: to equip students with the basic information technologies available for improving managerial performance.

Unit-I: Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices

Unit-II Software Concepts: Types of software – Software: its nature and qualities — Windows Operating System Functions -

Unit-III: MS Office- Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels

Unit-II: Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries

Unit-IV: MS Power Point: Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls – Making notes on Pages and Handouts – Printing Presentations – Customizing Presentations - Auto content Wizard.

Unit-V: E-COMMERCE – BUSINESS MODELS: Business To Business (B2B); Business To Consumer (B2C); E-payments – E-cash or Digital Cash, E-cheques, Credit Cards, Smart Cards, E-wallets and Debit Cards- Internet and Web Technologies

References:

1. C.S.V. Murthy, E-commerce; Concepts, Models, Strategies, Himalaya Publishing House, 2004.
2. P.T. Joseph, S.J., E-Commerce: An Indian Perspectives; 2nd Edition, Prentice Hall of India, New Delhi.

SEMESTER – 2
203: FINANCIAL MANAGEMENT

Objective: To develop an understanding of the Finance functions and relevant techniques of financial administration.

Unit – I: Introduction: Nature, Scope and Objectives of Financial Management: Finance Function – Profit Goal vs. Wealth Goal Maximization; Techniques of Financial Analysis: Funds Flow Analysis and Ratio Analysis Role of Financial Manager in Modern Environment.

Unit – II: INVESTMENT DECISION: Techniques of Appraisal; Process of Capital Budgeting – Risk Vs. Return Traditional and Modern Techniques. (including problems).

Unit – III: FINANCING DECISIONS: Capital Structure – Determinants; Leverages – Financial, Operating and Combined: Cost of Capital. (including problems)

Unit – IV: DIVIDEND AND RETAINED EARNINGS: Dividend Policy Decisions; Parameters, Dividend Models; Policies Regarding Retained Earnings.

Unit – V: WORKING CAPITAL MANAGEMENT: - Concept, Need and Determinants of Working Capital - Working Capital Cycle – Working Capital Policy.

Suggested Books:

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugene F., Managerial Finance, Dryden Press.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.
7. Pandey, IM, Financial Management, Delhi, Vikas Publishing House.
8. Ravi M. Kishore: Financial Management, Taxmann.

SEMESTER – 2
204: HUMAN RESOURCE MANAGEMENT

Objective: “The objective is to enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources”.

Unit – I: Human Resources Management: Concept, Significance and Evolution; Functions of HR Manager, Place of HR Department in Organization.

Unit – II: Human Resource Planning: Significance – Methods and Techniques - Job Analysis – Recruitment and Selection Processes - Induction – Placement – Promotion and Transfers.

Unit – III: Training and Development: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts; Job Evaluation – Methods & Techniques Wage Structure & Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits - Performance Appraisal: Scope & Significance – Methods of Appraisal - Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Disputes and Settlement - Role of State in Industrial Relations - Collective Bargaining - Employee Participation in Management.

Suggested Books:

1. Venkat Ratnam C.S., and Srivastava B.K., Personnel / Human Resource Management, Tata McGraw Hill.
2. Cynthia D. Fisher & Lyle F. Schoenfeldt, Human Resource Management, Wiley India, New Delhi.
3. N.K.Singh: Human Resources Management, Excel Publications.
4. Jyothi – Human Resource Management, Oxford University Press.
5. Gary Dessler, Human Resource Management.
6. Edwin B Flippo, Personnel Management.
7. Decenzo / Robbins, Personnel / Human Resource Management, 3rd Ed, John Wiley & Sons Pvt. Ltd.
8. P. Subba Rao, Human Resource Management, Himalaya Publishers, Mumbai.
9. Ghosh, HRD and Management, Vikas.
10. Ian Badwel, Len Holden: Human Resource Management – A Contemporary Perspective, Macmillan India Ltd.

SEMESTER – 2

205: MARKETING MANAGEMENT

Objective: The objective of this course is to develop an understanding of the concepts, strategies and issues involved in marketing.

Unit – I: Importance of Marketing – Concepts – Approaches to the Study of Marketing – Marketing Environment.

Unit – II: Consumer Behaviour – Market Segmentation – Market Targeting and Positioning – Marketing Information System and Research.

Unit – III: Marketing Mix: Product Planning – New Product Development – Product Life Cycle – Branding Packaging – Product Mix Management.

Unit – IV: Pricing: Objectives – Methods and Strategies – Distribution – Channel Selection and Management Retail Management.

Unit – V: Promotion: Integrated Marketing Communications: Personal Selling – Advertising – Sales Promotion, Publicity and Public Relations – Direct Marketing: Evaluation of Communication Effort.

Suggested Books:

1. Philip Kotler and Kevin Lane Keller: Marketing Management, Prentice Hall of India / Pearson Education, New Delhi.
2. William J Stanton & Futrell: Fundamentals of Marketing.
3. V. J. Ramaswami and S. Namakumari: Marketing Management, Macmillan Business Books, Delhi.
4. S. Jayachandran: Marketing Management, Text and Cases, Excel Publications.
5. Palmer – Introduction to Marketing, Oxford University Press.
6. Keith Blois – Oxford Textbook of Marketing, Oxford University Press.
7. Zinkota & Kotabe: Marketing Management, Prentice Hall of India.
8. Joel R. Evans & Barry Berman: Marketing, Wiley India, New Delhi.
9. Mukesh Dhunna: Marketing Management, Wisdom Publication.
10. Rajiv Lal, John A. Quelch & V. Kasturi Rangan, Marketing Management, Tata McGraw Hill.

SEMESTER – 2

206: SOFTSKILLS – II (Personality Development & Group Discussion)

Objective: to equip students with the most needed personality characteristics of modern professional managers with an emphasis on positive thinking, creativity, goal-setting, time management, self-discipline and interview skills.

Unit-I: CAREER PLANNING: MEANING AND IMPORTANCE – THE PROCESS A OF CAREER PLANNING – DIFFERENT DIMENSIONS – FACTORS TO BE CONSIDERED FOR CAREER PLANNING - Goal setting - Positive thinking

Unit-II :PERSONALITY DEVELOPMENT: Intra-personal Skills - Inter-personal Skills - Communication Skills – Spoken, Written, Non-Verbal (Body Language), Listening skills - Time Management – Leadership – Creativity - Problem Solving - Strategic Planning

Unit-III: INTERVIEW PREPARATION: Art of Facing Interview - Resume Preparation- Preparation for Campus Interviews - Pre-requisites for Campus Interviews - Stress and Anxiety Management - Dress Code & Appearance

UNIT-IV INTERVIEW PROCESS: Written Test - Group Discussion - Role-Play- Response to Oral Questions - Employer's Criteria

UNIT-V: NEGOTIATION WITH PROSPECTIVE EMPLOYER: Terms and Conditions - Compensation Package - Place of Posting - Career, Succession - Multi-Skill Development

Suggested Books:

1. Cheema D S—Personality Development-Mastering Soft Skills, Abhishek Publications, New Delhi
2. G. Subrahmanyam, et.al. – Personality Development, Excel Publications, New Delhi
3. Robert Bolton – People Skills:How to assert yourself, Listen to others and Resolve Conflicts
4. Matthew Mchay—The Communication Skill Book
5. M. Peer Mohamed Sardhar – Hand Book on Soft-skills..E-book.

SEMESTER - 3
301 (COMPULSORY PAPER) INSURANCE PRODUCTS & MANAGEMENT

UNIT – I: Life Insurance Concept – Basic Principles of Life Insurance Utmost Good Faith- Insurance Interest – types of Life Insurance – Variations of Whole Life Insurance – Other types of Life Insurance,

UNIT – II: Life Insurance Contractual Provisions – Dividend Options – Non Forfeiture Options - Settlement Options – Additional Life Insurance Benefits – Insurance Pricing – Objectives of Rate Making – Rate Making in Life Insurance.

UNIT – III: Health and Disability – Income – Insurance – Types of Individual Health Insurance Coverage's – Individual Medical Expense Contractual – Group Insurance Group Life Insurance Plans – Group Medical Expense Insurance.

UNIT – IV: Employee Benefits – Retirement Plans –Fundamentals of Private Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans – Self Retirement Plans for Employed – Single Retirement Plans – Simplified Retirement Pension.

UNIT – V: Re-Insurance Reasons For Reinsurance- Types of Reinsurance – Alternatives to Traditional Reinsurance Functions of Reinsurance – Advantage and Disadvantage of Reinsurance.

Suggested Books:

1. George E. Rejoa, Principles of risk management and insurance, Pearson Education, New Delhi, 2004.
2. Black Jr. Skipper Jr. Health Insurance, Pearson Delhi, 2003
3. M.N. Mishra, Insurance Principles and Practice, S. Chand, New Delhi, 2003
4. M.J.Mathew, Insurance Principles and Practice, RBSA publishers, Jaipur 2005.

SEMESTER - 3

(ACCOUNTING)

302: (Elective) A-1: CORPORATE ACCOUNTING

UNIT-I: Corporate Financial Accounting: Objectives-Scope - Role of Corporate Accountant- Analysis and Interpretation of Financial Statements - Inflation Accounting

UNIT-II: Valuation of Shares: Need for Valuation of Shares – Factors Effecting Value of Shares – Methods of Valuation – Impact of Earnings on Share Valuation – Role of Fundamental Analysis and Technical Analysis in Share Valuation – Fair Value of a Share – Buy Back of Equity Shares.

UNIT-III: Consolidated Financial Statements: Definition of Parent or Holding and its Subsidiary – Need for Consolidated Financial Statement – Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary – Consolidation of Profit of Loss Account – Consolidated Statement of Changes in Financial Position.

UNIT-IV: Accounting Standards: Objectives – Advantages and Disadvantages of Accounting Standards – Accounting Standards Board (ASB) – Compliance with Accounting Standards – International Accounting Standards and Linkage with Indian Accounting Standards – Accounting Standards Under US GAAP and Indian GAAP.

UNIT-V: Financial Reporting: Concept, Objectives – Users Purpose of Financial Reporting and Specific Purpose of Report – Segment Reporting – Difficulties in Segment Reporting– Interim Reporting – Problems in Interim Reporting – Improving Financial Reporting – Value Added Statements – Disclosure of Value Added Statements – Economic Value Added – Human Resource Reporting - Environmental Reporting.

Suggested Books:

1. Advanced Accounting – Corporate Accounting Vol. 2 – Ashok Sehgal & Deepak Sehgal, Taxmann Allied Services Pvt Ltd, New Delhi.
2. Advanced Accounting – Volume – 2; R.L. Gupta & Radhaswami S. Chand & Co. Delhi.
3. Financial Accounting: A Managerial Perspective, R. Narayana Swamy, Prentice Hall of India.
4. Financial Accounting for Business Managers: Asish K. Bhattacharyya, Prentice Hall of India.
5. Human Resource Accounting – D. Prabhakara Rao
6. Advanced Accounts – Chakravarthy – Oxford Publishers.
7. Modern Accountancy Vol.2 – A. Mukharjee and M. Hanieff – Tata McGraw hill publishing Company. New Delhi.
8. Financial Accounting – A Managerial Perspective – R. Narayana Swami – Prentice Hall of India, New Delhi.
9. Corporate Accounting – S.N. Maheswari & S.K. Maheswari, Vikas Publishing House, New Delhi.

SEMESTER - 3
(ACCOUNTING)
303 (Elective) A-2: INTERNATIONAL ACCOUNTING

Unit – I: International Dimensions of Accounting – Definition and Importance of International Accounting – Scope of International Accounting – Status of International Accounting in India.

Unit – II: Internationalisation of the Accounting Profession – Harmonization of Accounting Practices – Comparative Analysis Between US GAAP, Indian GAAP and IAS – Models of Uniformity in Accounting.

Unit – III: Accounting for Currency Translation – Need – Foreign Exchange and Procedural Issues – Practices.

Unit – IV: Transfer Pricing – Definition – Evolution and Approaches to Transfer Pricing in International Business with Special Reference to Multinational Corporations – Indian Experience.

Unit – V: International Dimensions of Financial Reporting – Introduction – Transactional Reporting – Considerations Reporting Practices – Recent Changes – Indian Experience.

Suggested Books:

1. 'International Accounting' – Dr. Shirin Rathore, Prentice Hall of India Pvt. Ltd., New Delhi.
2. FDC Choi and G.G. Mueller, 'An introduction to multinational Accounting' (Prentice Hall, 1982).
3. 'International Accounting and financial reporting, Rueshhoff (Norlin G)
4. 'International Accounting – A User perspective Shahorkh M. Suddagaran, TAXMAN INDIA. 2000.
5. "Advanced Financial Accounting". Richard E Baker, Valdean C. Lembke Thomases King, McGraw-Hill Higher Education, Irwin, 2005.
6. "Comparative International Accounting" Christopher Nobes & Robert Parker, Pearson Education, 2002, New Delhi.

SEMESTER - 3
(TAXATION)
304 (Elective) T1: DIRECT TAXES

Unit – I: Income Tax Act 1961: Basic Concepts, Income, and Agriculture Income - Residential Status and Incidence of Tax - Incomes Exempt from Tax.

Unit – II: Income from Salaries: Chargeability, Deductions, Perquisites, Computation of Salary Income.

Unit – III: Income from House Property, Chargeability, and Computation of Income.

Unit – IV: Income from Business & Professions - Capital Gains and Income from Other Sources –Computation of Total Income.

Unit – V: Wealth Tax Act, 1957 – Chargeability – Incidence of Tax – Assets – Deemed Assets - Assets Exempt from Wealth Tax - Return of Wealth and Assessment – Rates of Tax - Computation of Net Wealth

Suggested Books:

1. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
3. Dinkar Pagare, Income Tax and Practice, Sultan Chand and Sons, New Delhi.

SEMESTER - 3
(TAXATION)
305: (Elective) T2: INDIRECT TAXES

Unit – I: Excise Duty - Introduction – Laws Relating to Excise Duty – Nature of Excise Duty – Basic Concepts – Taxable Event for Excise Duty – Types of Excise Duties – Exempted Goods.

Unit – II: Excisable Goods – Classification of Goods – Valuation of Goods

Unit – III: CENVAT – Input Goods and Services for CENVAT – Capital Goods for CENVAT – Exempted Final Products / Output Services

Unit – IV: Customs Duty - Introduction – Basic Concepts – Scope and Coverage of Customs Duty - Nature of Customs Duty – Classification for Customs – Types of Custom Duties. Exemptions from Customs Duty – Valuation for Customs Duty.

Unit – V: Customs Procedures: Import Procedures - Export Procedures - Baggage, Courier and Post – Warehousing in Customs – Duty Draw Back.

Suggested Books:

3. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
4. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
3. Dinkar Pagare, Income Tax and Practice, Sultan Chand and Sons, New Delhi.

1. V.S. Datey, Indirect Taxes Law & Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. V.K.Sareen and Ajay Sharma, Indirect Tax laws, Kalyani Publications, New Delhi.

3. V.S. Datey, Indirect Taxes Law & Practice, Taxman Publications Pvt. Ltd., New Delhi.
4. V.K.Sareen and Ajay Sharma, Indirect Tax laws, Kalyani Publications, New Delhi.

SEMESTER – 4

401(COMPULSORY PAPER): COMPUTER APPLICATIONS IN ACCOUNTING (TALLY)

Unit – I: Introduction to Computerised Accounting: Significance of Computerized Accounting – Advantages – Disadvantages – Computerised General Ledger System – Spreadsheet Software and Its Applications – Different Software Available in the Market Advantages – Disadvantages.

Unit – II: Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a Company – Security Control – Configuration – Accounts Information – Creation of Ledgers – Vouchers – Types of Vouchers – Cost Center Budgets – Balance Sheet – Alteration of Vouchers – Audit – Trial – P & L a/c – Ratio Analysis – Security – Limitations of Tally – Short Cut Keys. (Lab – with practicals)

Unit – III: Tally's Forte (Reports): Displaying Reports – Characteristics – Objectives – Printing Reports – Display Account Books – Display Statement of Bank Reconciliation of Bank Accounts – Display Inventory Reports – Expert Usage. (Lab – with practicals)

Unit – IV: Inventory Handling Using Tally Ver 7.2 – A Practical Approach: Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Creation of Godown – Creation of Units of Measure – Inventory Vouchers. (Lab – with practicals)

Unit – V: Accounts of Banking Companies and Departmental Accounting: Objectives – Characteristics – Advantages – Disadvantages – Preparation of Accounts Using Tally in Departmental Accounts – Usefulness in Banks – Ledger Preparation – Guidelines of RBI for Profit & Loss Account – Expert Usage. (Lab – with practicals)

Suggested Books:

1. Computers and Common Sense, Robert Hunt & John Shelly, Prentice Hall of India, New Delhi.
2. Computers and Information Management, S.C. Bhatnagar, K.V. Ramani, Prentice Hall of India, New Delhi.
3. Management Information Systems and Data Processing, Bently, Holt, Rinehart and Winston.
4. Principles of Data Base Management, Martin, Prentice Hall of India, New Delhi.
5. Introduction of Systems Software, Dhandhere, Tata-Mc Grawhill Publications, New Delhi.
6. Accounting Systems, M. Sulochana, K. Kameswara Rao & R. Kishore Kumar, Kalyani Publishers, Hyderabad.

SEMESTER – 4

(ACCOUNTING)

402(Elective) A 1: STRATEGIC COST MANAGEMENT

Unit – I: Cost Management – Nature and Scope – Management of Value Chain – Tools of Cost Management. Product Costing Systems – Concepts and Design Issues.

Unit – II: Activity Based Costing System – Meaning and Scope – Limitations of Traditional Costing Allocation Methods – Application of ABC System – Activity – Based Management – Concept and Scope – Target Costing – Benchmark Costing.

Unit – III: Quality Cost Systems – Meaning and Application – Conflict Between Quality and Cost – Trade-off Between Quality and Price – Value Analysis – Life Cycle Costing – Learning Curve Analysis – JIT.

Unit – IV: Cost Estimation – Methods – Costing Engineering – Using Regression Analysis – Evaluating Performance – Variance Analysis – Kaizen Costing.

Unit – V: Cost Control and Cost Reduction – Managerial and Technical Aspects – Meeting the Cost Reduction Challenges Role of Cost Accountant.

Suggested Books:

1. 'Cost Management' – Strategies for Business Decisions HILTON, MAHER and SELT, Tata McGraw Hill, II ed. 2002.
2. 'Cost Accounting' – Principles and Practice, B.M.Lall Nigam, Prentice Hall of India.
3. Cost Accounting: Theory and Practice, Bhabatosh Benarjee, Prentice Hall of India.
4. 'Principles of Quality Costs' Principles, Implementation and Use Jack Companella, Prentice Hall of India Pvt. Ltd. 2000 (3rd Ed.)
5. 'Cost Accounting' – Jain and Narang
6. 'Cost Accounting' – A Managerial Emphasis' Charles Tn Horngren
7. 'Cost Accounting' – B. Benerjee, World Press, Calcutta.

SEMESTER – 4
(ACCOUNTING)
403: (Elective) (A2): MANAGEMENT CONTROL SYSTEMS

UNIT-I: Management Control: Objectives- Basic Concepts- The Formula Control Systems, Characteristics of Management Control Systems- Inter Relationship Among Strategic Planning, Management Control and Operational Control – Designing and Introduction of Management Control System –Management Control System and Responsibility Accounting - Informal Management Controls.

UNIT-II: Structure of Management Control : Need for Delegation- Responsibility Centers – Expense Centers -Revenue Centers – Profit Centers- Investment Centers, Research and Development Centers- Administrative and Support Centers – Performance of Expense Centers – Revenue Centers – Profit Centers – Investment centers – Organizational Structure of Responsibility Centers – Transfer Pricing – Objectives – Methods – Pricing Corporate Services and Administration of Transfer Prices.

UNIT-III: Management Control Process: Strategic Planning – Nature, Analysis of New Programmes – Ongoing Programmes – Strategic Planning Process – Programming and Budgeting – Budget Preparation Process; Performance Evaluation – Performance Evaluation Systems Interactive Control – Analysing and Reporting – Types of Reports – Report Preparation – MIS –MIS & Computers.

UNIT-IV: Special Applications: Controls for Differentiated Strategies – Corporate Strategy – Strategic Business Unit Concept – Top Management Style – Management Control in Service Organizations; Professional Services – Financial Services – Healthcare Service Organizations – Management Control in Non-profit Organizations – Characteristics – Measuring Output – Pricing Management Structure – Control in NPOs.

UNIT-V: Management Control in Multinational and Multi project Corporations (MNCs): Objectives, Characteristics, Performance Measurement of Subsidiaries Reporting System – Need for MIS Between Parent and Subsidiary Companies – Structure of Multi Project Organization – Characteristics, Project Planning and Control Techniques, Control Indicators in Multi Project Organizations.

Suggested Books:

1. Management control Systems – Robert Anthony and Vijay Govindarajan Tata – McGrawhill publishing Company, New Delhi.
2. Management Control Systems, N. Ghosh, Prentice Hall of India.
3. Management information and control systems – Dr. Sushila Madan. Taxmann Allied Services Pvt. Ltd., New Delhi.
4. Management Control systems Text and Cases – Subhash Sharma Tata- McGrawhill publishing Company, New Delhi.

SEMESTER – 4
(TAXATION)
404(Elective) : (T1): VAT AND SERVICE TAX

Unit – I: A.P. VAT Act, 2005 – Basic Concepts – Salient Features of VAT – Incidence of VAT – Exempted Goods.

Unit – II: Registration of Dealers – Determination of Taxable Value – Calculation of VAT Payable.

Unit – III: Procedure and Administration of the Act - Maintenance of Books of Accounts by Dealers – Assessment Procedure.

Unit – IV: Service Tax: Nature of Service Tax - Service Provider and Service Receiver, Individual Service, CENVAT Vs. Service Tax – Exemptions.

Unit – V: Procedures of Service Tax: Registration, Maintenance of Records, Payment of Service Tax, Taxable Services – Computation of Service Tax.

Suggested Books:

1. Kul Bhushan, How to deal with VAT, Pearson Education, Pvt. Ltd., New Delhi.
2. A.P. VAT Bill, 2005, Govt. of A.P. Commercial Taxes Department.
3. V.S. Datey, Indirect Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.

SEMESTER – 4
(TAXATION)

405 (Elective): (T2): TAX PLANNING AND MANAGEMENT

Unit – I: Introduction: Tax Planning and Management – Tax Avoidance, Tax Planning, Tax Evasion - Tax Evasion in India - Measures of the State for Tax Evasion.

Unit – II: Tax Planning for Salaried Persons.

Unit – III: Tax Planning for Firms and HUF.

Unit – IV: Tax Planning for Companies.

Unit – V: Tax Planning for Small Business.

Suggested Books:

1. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.

MODEL QUESTION PAPER
M.A /M.Sc/M.Com/MCA/MLISc/M.Ed/B.Ed(MR)/DEGREE EXAMINATIONS
COURSE IN: _____

SEMESTER _____

PAPER No. _____ & TITLE: _____

TIME: 3 Hrs

Max Marks: 85

SECTION – A

Question No.1 is Compulsory

Answer ALL questions

Each answer shall not exceed one page or 200 words

1. (5 x 5 = 25)

- A.
- B.
- C.
- D.
- E.

SECTION – B

Answer ALL questions

Each answer shall not exceed five page or 1000 words

(5 x 12 = 60)

UNIT-I

2.

Or

3.

UNIT-II

4.

Or

5.

UNIT-III

6.

Or

7.

UNIT-IV

8.

Or

9.

UNIT-V

10.

Or

11.